

EXHIBIT A

Exhibit D

Summary of Fees by Professional

For the Period October 1, 2024 through October 8, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Chang-Waye,Amanda	Manager	Seychelles	10/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Discussion to walk through open item prior to call with EY - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.50	551.00	275.50
Dugasse,Annie	Manager	Seychelles	10/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Discussion to walk through open item prior to call with EY - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.50	551.00	275.50
Bastienne,Oliver	Partner/Principal	Seychelles	10/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Discussion to walk through open item prior to call with EY - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.50	866.00	433.00
Dugasse,Tara	Senior	Seychelles	10/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Discussion to walk through open item prior to call with EY - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.50	415.00	207.50
Houareau,Tina	Senior	Seychelles	10/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Discussion to walk through open item prior to call with EY - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.50	415.00	207.50
Faerber,Anna	Senior Manager	Seychelles	10/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Discussion to walk through open item prior to call with EY - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.50	683.00	341.50
Billings,Phoebe	Manager	United States	10/1/2024	Transfer Pricing	Updates to OGM tracker for transfer pricing deliverables regarding the latest status updates	0.50	551.00	275.50
Mould Parga,Joaquin	Staff	United States	10/1/2024	Transfer Pricing	Update the tracking file pertaining to Country by Country Reporting for the fiscal year of 2022	1.00	236.00	236.00
Nakagami,Jun	Partner/Principal	Japan	10/1/2024	Transfer Pricing	Review of Transition Package delivered to FTX Japan KK	1.20	866.00	1,039.20
Goto,Keisuke	Senior Manager	Japan	10/1/2024	Transfer Pricing	Prepare Transition Package (TP) for FTX Japan KK	2.00	683.00	1,366.00
Ancona,Christopher	Manager	United States	10/1/2024	Project Management Office Transition	Follow up with tax workstreams regarding open items related to tax technical matter	0.80	551.00	440.80
Ancona,Christopher	Manager	United States	10/1/2024	Fee/Employment Applications	Review fee application exhibits for submission to bankruptcy court	2.70	551.00	1,487.70
Ancona,Christopher	Manager	United States	10/1/2024	Project Management Office Transition	Prepare of reports regarding key performance indicators for tax workstreams	2.10	551.00	1,157.10
Ancona,Christopher	Manager	United States	10/1/2024	Project Management Office Transition	Analyze of October tax deliverable reports for distribution to tax workstreams	1.00	551.00	551.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	10/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Establishment of the MOR report September 2024 with the updating of the FX rates in the accounting tool.	3.90	236.00	920.40
Geisler,Arthur	Staff	Switzerland/Lichtenstein	10/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Request to missing documents to A. Giovanoli (Matrixx) and adjustment of the MOR report	1.50	236.00	354.00
Bouza,Victor	Manager	Switzerland/Lichtenstein	10/1/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG - MOR September review	2.00	551.00	1,102.00
Bouza,Victor	Manager	Switzerland/Lichtenstein	10/1/2024	Value Added Tax	FTX Europe AG - VAT Q324 - Review of the entries booked during the quarter	0.80	551.00	440.80
Suzuki,Jason	Senior Manager	Japan	10/1/2024	Non US Tax	Correspondence with accounting software vendor Softledger to obtain new services contract signing	0.40	683.00	273.20
Suzuki,Jason	Senior Manager	Japan	10/1/2024	Non US Tax	Review information request from external consultant preparing the financial statements for Quoine Pte Ltd for FYE 31 March 2022	2.90	683.00	1,980.70
Suzuki,Jason	Senior Manager	Japan	10/1/2024	Non US Tax	Email correspondence preparation of talking track to facilitate phone with Quoine India accounting tax advisor	1.20	683.00	819.60
Taniguchi,Keisuke	Senior Manager	Japan	10/1/2024	Non US Tax	Review of information transitioned on FTX Japan KK's tax position in the transition package	2.00	683.00	1,366.00
Suzuki,Jason	Senior Manager	Japan	10/1/2024	Non US Tax	Conference call with Fair Consulting accounting tax advisor to discuss termination EY Attendees: J. Suzuki (EY), Other Attendees: B. Spitz (Quoine Japan), E. Simpson (sullcom), , M. Calia (FTX)	1.00	683.00	683.00
Suzuki,Jason	Senior Manager	Japan	10/1/2024	Non US Tax	Quoine PTE all hands weekly meeting on 1 Oct EY Attendees: J. Suzuki, M. Sakaguchi Other Attendees: B. Spitz (Quoine Japan), J. Masters (PTE), J. Gunn (PTE), R. Kita (PTE), K. Le (PTE), K. Do (PTE), U. Nguyen (FTX Japan),	0.50	683.00	341.50
Sakaguchi,Masato	Senior	Japan	10/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Search for invoice from Microsoft addressed Quoine PTE by request from Quoine PTE worker	0.50	415.00	207.50
Sakaguchi,Masato	Senior	Japan	10/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Data search of Quoine PTE's crypto system balance log from admin dashboard for making a formula for crypto report balance of Quoine PTE by Quoine PTE worker	0.90	415.00	373.50
Sakaguchi,Masato	Senior	Japan	10/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Bank reconciliation with payment tracker file of Quoine PTE for the week starting 23 Sep	1.70	415.00	705.50
Sakaguchi,Masato	Senior	Japan	10/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Bank reconciliation with payment tracker file of FTX Japan Holdings for the week starting 23 Sep	1.40	415.00	581.00
Sakaguchi,Masato	Senior	Japan	10/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Bank reconciliation with payment tracker file of Quoine India for the week starting 23 Sep / Confirmation of paid record of TDS from HDFC bank	0.60	415.00	249.00

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For the Period October 1, 2024 through October 8, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Sakaguchi,Masato	Senior	Japan	10/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of invoices of Quoine Vietnam (Past invoice about translation fee) / Sending payment requests to FTX CFO for the week starting 9 Sep	1.50	415.00	622.50
Sakaguchi,Masato	Senior	Japan	10/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Bank reconciliation with payment tracker file of Quoine Vietnam for the week starting 23 Sep	1.20	415.00	498.00
Mizutani,Rie	Manager	Japan	10/1/2024	Non US Tax	Prepare explanation FTX Japan KK's income taxes and consumption taxes for FY22 and FY23 to the new parent company and tax authorities - 1	2.00	551.00	1,102.00
Schwarzwalder,Christian	Senior Manager	Switzerland/Lichtenstein	10/1/2024	Non US Tax	FTX Switzerland GmbH / discretionary tax assessment 2020: feedback to team	1.10	683.00	751.30
Vasic,Dajana	Staff	Switzerland/Lichtenstein	10/1/2024	Non US Tax	FTX Switzerland GmbH / discretionary tax assessment 2020: view feedback	1.30	236.00	306.80
Hammon,David Lane	Senior Manager	United States	10/1/2024	Non US Tax	Correspondences regarding status updates on the economic substances filings and CbCR notifications for the FTX Bahamas entities.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	10/1/2024	Non US Tax	Correspondences concerning requirements/next steps for completing all tasks associated with the share transfer of Quoine India.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	10/1/2024	Non US Tax	Correspondences concerning compliance obligations needing to be addressed as a result of address changes for FTX Japan Holdings KK and FTX Japan Services KK.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	10/1/2024	Non US Tax	Correspondences regarding transfer pricing compliance obligations needing to be addressed during 2025 in order to be able to liquidate the FTX foreign entities.	1.00	683.00	683.00
Hammon,David Lane	Senior Manager	United States	10/1/2024	Non US Tax	Review of draft memos prepared by ACM concerning various tax-related matters of the FTX Seychelles entities.	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	10/1/2024	Non US Tax	Correspondences regarding the draft tax memos prepared by ACM for the FTX Seychelles entities.	0.60	683.00	409.80
Ossanlou,Nina Shehzade	Manager	United States	10/1/2024	Non US Tax	Review of Seychelles memos after ACM corrections/edits	0.70	551.00	385.70
Ossanlou,Nina Shehzade	Manager	United States	10/1/2024	Non US Tax	Review of October deliverables for SRP preparation	0.60	551.00	330.60
Ossanlou,Nina Shehzade	Manager	United States	10/1/2024	Non US Tax	Internal discussion/review of scope validation for FY25 deliverables	0.90	551.00	495.90
MacLean,Corrie	Senior	United States	10/1/2024	Non US Tax	Prepare prime subcontractor memos and communication for the Japan change notifications and Japan dissolution deliverables	2.90	415.00	1,203.50
Gorman,Doug	Manager	United States	10/1/2024	Technology	Review post-petition calculation tables and code to support Profit & Loss calculation of 2024+ crypto activity for FTX entity	2.40	551.00	1,322.40
Gorman,Doug	Manager	United States	10/1/2024	Technology	Review previous calculations and support provided to the IRS to support Profit & Loss calculation of 2024+ crypto activity for FTX entity	1.60	551.00	881.60
Hall,Emily Melissa	Manager	United States	10/1/2024	US State and Local Tax	Update state tax workpapers for FTX entity to upload to tax software.	1.10	551.00	606.10
Massengill,Clint	Managing Director	United States	10/1/2024	US Income Tax	Review tax technical issues	0.60	814.00	488.40
Feliciano,Christopher	Staff	United States	10/1/2024	US Income Tax	Time spent going through bankruptcy allocations for entities and fixing the B2T for estimate entities	3.80	236.00	896.80
Huang,Ricki	Senior	United States	10/1/2024	US Income Tax	Review quarterly estimate calculation for tax calculation -1	2.00	415.00	830.00
Scott,James	Client Serving Contractor JS	United States	10/1/2024	Non US Tax	Review and edit memos related to Seychelles local country taxation	0.90	600.00	540.00
Berman,Jake	Senior Manager	United States	10/1/2024	US Income Tax	Review 12/31/23 tax returns for various entities within FTX structure	1.60	683.00	1,092.80
Bruno,Hannah	Staff	United States	10/1/2024	Value Added Tax	Internal correspondence regarding FTX Europe AG VAT return and accessibility issues	1.50	236.00	354.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	10/1/2024	Payroll Tax	Review of 1 employee claim validation, data gather of payroll information and documentation.	1.00	683.00	683.00
Lowery,Kristie L	National Partner/Principal	United States	10/1/2024	Payroll Tax	Review of detailed correspondence regarding the disputed claim reserve and impact to employee claim considerations with employment tax treatment and timing	1.00	1,040.00	1,040.00
Chen,Zhu En	Staff	United States	10/1/2024	US International Tax	Prepare Q4 Income Estimates workpaper for FTX EMEA entity	2.60	236.00	613.60
Cushner,Sam	Manager	United States	10/1/2024	US International Tax	Continue review of estimates for the international entities	2.40	551.00	1,322.40
Katelas,Andreas	Manager	United States	10/1/2024	US International Tax	Review updated sale purchase agreements	1.90	551.00	1,046.90
Mensah,Josephine	Staff	United States	10/1/2024	US International Tax	Prepare workpapers for 4th quarter estimates	2.80	236.00	660.80
Yang,Rachel Sim	Senior Manager	United States	10/1/2024	US International Tax	FTX International Tax Compliance Q4 estimate workbook set up review	1.00	683.00	683.00
Zhuo,Melody	Senior	United States	10/1/2024	US International Tax	FTX international tax - technical issue research	3.40	415.00	1,411.00
Zhuo,Melody	Senior	United States	10/1/2024	US International Tax	FTX international tax compliance - quarterly estimates info request	0.60	415.00	249.00
Lowery,Kristie L	National Partner/Principal	United States	10/1/2024	Payroll Tax	Meeting to discuss tax technical matter regarding claimant issues EY Attendees: C. Ancona, A. Bost, B. Mistler, D. Bailey, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, S. Poloner, T. Shea	0.50	1,040.00	520.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	10/1/2024	Payroll Tax	Meeting to discuss tax technical matter regarding claimant issues EY Attendees: C. Ancona, A. Bost, B. Mistler, D. Bailey, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, S. Poloner, T. Shea	0.50	683.00	341.50
Berman,Jake	Senior Manager	United States	10/1/2024	US Income Tax	Meeting to discuss tax technical matter regarding claimant issues EY Attendees: C. Ancona, A. Bost, B. Mistler, D. Bailey, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, S. Poloner, T. Shea	0.50	683.00	341.50

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Summary of Fees by Professional

For the Period October 1, 2024 through October 8, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Scott,James	Client Serving Contractor JS	United States	10/1/2024	US Income Tax	Meeting to discuss tax technical matter regarding claimant issues EY Attendees: C. Ancona, A. Bost, B. Mistler, D. Bailey, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, S. Poloner, T. Shea	0.50	600.00	300.00
Di Stefano,Julia	Senior	United States	10/1/2024	Transfer Pricing	Meeting to discuss scoping for FY24 EY Attendees: B. Frapolly, P. Billings, G. Stefano	1.10	415.00	456.50
Billings,Phoebe	Manager	United States	10/1/2024	Transfer Pricing	Meeting to discuss scoping for FY24 EY Attendees: B. Frapolly, P. Billings, G. Stefano	1.10	551.00	606.10
Frapolly,Brody	Senior	United States	10/1/2024	Transfer Pricing	Meeting to discuss scoping for FY24 EY Attendees: B. Frapolly, P. Billings, G. Stefano	1.10	415.00	456.50
Lovelace,Lauren	Partner/Principal	United States	10/1/2024	US International Tax	Meeting to discuss tax technical matter regarding claimant issues EY Attendees: C. Ancona, A. Bost, B. Mistler, D. Bailey, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, S. Poloner, T. Shea	0.50	866.00	433.00
Ossanlou,Nina Shehzade	Manager	United States	10/1/2024	Non US Tax	10/1/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.80	551.00	440.80
Musano,Matthew Albert	Senior Manager	United States	10/1/2024	US State and Local Tax	Meeting to discuss tax technical matter regarding claimant issues EY Attendees: C. Ancona, A. Bost, B. Mistler, D. Bailey, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, S. Poloner, T. Shea	0.50	683.00	341.50
Ossanlou,Nina Shehzade	Manager	United States	10/1/2024	Non US Tax	Meeting to discuss transfer pricing outstanding deliverables and calendar year 2025 deliverables. EY Attendees: C. MacLean, D. Hammon, G. Stefano, J. Scott, N. Ossanlou, P. Billings	0.20	551.00	110.20
Scott,James	Client Serving Contractor JS	United States	10/1/2024	US Income Tax	Meeting to discuss transfer pricing outstanding deliverables and calendar year 2025 deliverables. EY Attendees: C. MacLean, D. Hammon, G. Stefano, J. Scott, N. Ossanlou, P. Billings	0.20	600.00	120.00
Billings,Phoebe	Manager	United States	10/1/2024	Transfer Pricing	Meeting to discuss transfer pricing outstanding deliverables and calendar year 2025 deliverables. EY Attendees: C. MacLean, D. Hammon, G. Stefano, J. Scott, N. Ossanlou, P. Billings	0.20	551.00	110.20
Mistler,Brian M	Senior Manager	United States	10/1/2024	US Income Tax	Weekly meeting with FTX Leadership to discuss latest project status and action items EY Attendees: C. Ancona, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: R. Hoskins (RLKS), M. Cilia (FTX), K. Schultea (FTX),	0.50	683.00	341.50
Ancona,Christopher	Manager	United States	10/1/2024	Project Management Office Transition	Meeting to discuss tax technical matter regarding claimant issues EY Attendees: C. Ancona, A. Bost, B. Mistler, D. Bailey, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, S. Poloner, T. Shea	0.50	551.00	275.50
Di Stefano,Julia	Senior	United States	10/1/2024	Transfer Pricing	Meeting to discuss transfer pricing outstanding deliverables and calendar year 2025 deliverables. EY Attendees: C. MacLean, D. Hammon, G. Stefano, J. Scott, N. Ossanlou, P. Billings	0.20	415.00	83.00
Mistler,Brian M	Senior Manager	United States	10/1/2024	US Income Tax	Meeting to discuss tax technical matter regarding claimant issues EY Attendees: C. Ancona, A. Bost, B. Mistler, D. Bailey, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, S. Poloner, T. Shea	0.50	683.00	341.50
Bailey,Doug	Partner/Principal	United States	10/1/2024	Tax Advisory	Meeting to discuss tax technical matter regarding claimant issues EY Attendees: C. Ancona, A. Bost, B. Mistler, D. Bailey, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, S. Poloner, T. Shea	0.50	866.00	433.00
Bost,Anne	Managing Director	United States	10/1/2024	Transfer Pricing	Meeting to discuss tax technical matter regarding claimant issues EY Attendees: C. Ancona, A. Bost, B. Mistler, D. Bailey, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, S. Poloner, T. Shea	0.50	814.00	407.00
Hammon,David Lane	Senior Manager	United States	10/1/2024	Non US Tax	Meeting to discuss transfer pricing outstanding deliverables and calendar year 2025 deliverables. EY Attendees: C. MacLean, D. Hammon, G. Stefano, J. Scott, N. Ossanlou, P. Billings	0.20	683.00	136.60
MacLean,Corrie	Senior	United States	10/1/2024	Non US Tax	Meeting to discuss transfer pricing outstanding deliverables and calendar year 2025 deliverables. EY Attendees: C. MacLean, D. Hammon, G. Stefano, J. Scott, N. Ossanlou, P. Billings	0.20	415.00	83.00
Watkins,Michael	Managing Director	United States	10/1/2024	Non US Tax	10/1/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.80	814.00	651.20
Zhuo,Melody	Senior	United States	10/1/2024	US International Tax	Meeting related to additional follow up regarding tax technical matter regarding disputed claims EY Attendees: C. Ancona, A. Bost, C. Massengill, D. Bailey, K. Lowery, S. Poloner, M. Zhuo, B. Mistler	0.50	415.00	207.50
Poloner,Seth	Managing Director	United States	10/1/2024	Information Reporting	Meeting related to additional follow up regarding tax technical matter regarding disputed claims EY Attendees: C. Ancona, A. Bost, C. Massengill, D. Bailey, K. Lowery, S. Poloner, M. Zhuo, B. Mistler	0.50	814.00	407.00

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Lowery,Kristie L	National Partner/Principal	United States	10/1/2024	Payroll Tax	Meeting related to additional follow up regarding tax technical matter regarding disputed claims EY Attendees: C. Ancona, A. Bost, C. Massengill, D. Bailey, K. Lowery, S. Poloner, M. Zhuo, B. Mistler	0.50	1,040.00	520.00
Mistler,Brian M	Senior Manager	United States	10/1/2024	US Income Tax	Meeting discussing estimate workpapers progress along with the workflow of entities being printed and reviewed. Along with other open items regarding allocations and notices. EY Attendees: C. Feliciano, B. Mistler, E. Hall, J. Berman, J. Mensah	0.30	683.00	204.90
Feliciano,Christopher	Staff	United States	10/1/2024	US Income Tax	Meeting discussing estimate workpapers progress along with the workflow of entities being printed and reviewed. Along with other open items regarding allocations and notices. EY Attendees: C. Feliciano, B. Mistler, E. Hall, J. Berman, J. Mensah	0.30	236.00	70.80
Mistler,Brian M	Senior Manager	United States	10/1/2024	US Income Tax	Meeting related to additional follow up regarding tax technical matter regarding disputed claims EY Attendees: C. Ancona, A. Bost, C. Massengill, D. Bailey, K. Lowery, S. Poloner, M. Zhuo, B. Mistler	0.50	683.00	341.50
Ancona,Christopher	Manager	United States	10/1/2024	Project Management Office Transition	Meeting related to additional follow up regarding tax technical matter regarding disputed claims EY Attendees: C. Ancona, A. Bost, C. Massengill, D. Bailey, K. Lowery, S. Poloner, M. Zhuo, B. Mistler	0.50	551.00	275.50
Shea JR,Thomas M	Partner/Principal	United States	10/1/2024	US Income Tax	Weekly meeting with FTX Leadership to discuss latest project status and action items EY Attendees: C. Ancona, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: R. Hoskins (RLKS), M. Cilia (FTX), K. Schultea (FTX)	0.50	866.00	433.00
Lowery,Kristie L	National Partner/Principal	United States	10/1/2024	Payroll Tax	Weekly meeting with FTX Leadership to discuss latest project status and action items EY Attendees: C. Ancona, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: R. Hoskins (RLKS), M. Cilia (FTX), K. Schultea (FTX)	0.50	1,040.00	520.00
Bailey,Doug	Partner/Principal	United States	10/1/2024	Tax Advisory	Meeting related to additional follow up regarding tax technical matter regarding disputed claims EY Attendees: C. Ancona, A. Bost, C. Massengill, D. Bailey, K. Lowery, S. Poloner, M. Zhuo, B. Mistler	0.50	866.00	433.00
Massengill,Clint	Managing Director	United States	10/1/2024	US Income Tax	Meeting related to additional follow up regarding tax technical matter regarding disputed claims EY Attendees: C. Ancona, A. Bost, C. Massengill, D. Bailey, K. Lowery, S. Poloner, M. Zhuo, B. Mistler	0.50	814.00	407.00
Bost,Anne	Managing Director	United States	10/1/2024	Transfer Pricing	Meeting related to additional follow up regarding tax technical matter regarding disputed claims EY Attendees: C. Ancona, A. Bost, C. Massengill, D. Bailey, K. Lowery, S. Poloner, M. Zhuo, B. Mistler	0.50	814.00	407.00
Shea JR,Thomas M	Partner/Principal	United States	10/1/2024	US Income Tax	Meeting to discuss tax technical matter regarding claimant issues EY Attendees: C. Ancona, A. Bost, B. Mistler, D. Bailey, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, S. Poloner, T. Shea	0.50	866.00	433.00
Ancona,Christopher	Manager	United States	10/1/2024	Project Management Office Transition	Weekly meeting with FTX Leadership to discuss latest project status and action items EY Attendees: C. Ancona, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: R. Hoskins (RLKS), M. Cilia (FTX), K. Schultea (FTX)	0.50	551.00	275.50
Hammon,David Lane	Senior Manager	United States	10/1/2024	Non US Tax	Weekly meeting with FTX Leadership to discuss latest project status and action items EY Attendees: C. Ancona, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: R. Hoskins (RLKS), M. Cilia (FTX), K. Schultea (FTX)	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	10/1/2024	Non US Tax	10/1/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.80	683.00	546.40
Zhuo,Melody	Senior	United States	10/1/2024	US International Tax	Meeting to discuss tax technical matter regarding claimant issues EY Attendees: C. Ancona, A. Bost, B. Mistler, D. Bailey, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, S. Poloner, T. Shea	0.50	415.00	207.50
Poloner,Seth	Managing Director	United States	10/1/2024	Information Reporting	Meeting to discuss tax technical matter regarding claimant issues EY Attendees: C. Ancona, A. Bost, B. Mistler, D. Bailey, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, S. Poloner, T. Shea	0.50	814.00	407.00
Mensah,Josephine	Staff	United States	10/1/2024	US International Tax	Meeting discussing estimate workpapers progress along with the workflow of entities being printed and reviewed. Along with other open items regarding allocations and notices. EY Attendees: C. Feliciano, B. Mistler, E. Hall, J. Berman, J. Mensah	0.30	236.00	70.80
Berman,Jake	Senior Manager	United States	10/1/2024	US Income Tax	Meeting discussing estimate workpapers progress along with the workflow of entities being printed and reviewed. Along with other open items regarding allocations and notices. EY Attendees: C. Feliciano, B. Mistler, E. Hall, J. Berman, J. Mensah	0.30	683.00	204.90

Exhibit D

Summary of Fees by Professional

For the Period October 1, 2024 through October 8, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hall,Emily Melissa	Manager	United States	10/1/2024	US State and Local Tax	Meeting discussing estimate workpapers progress along with the workflow of entities being printed and reviewed. Along with other open items regarding allocations and notices. EY Attendees: C. Feliciano, B. Mistler, E. Hall, J. Berman, J. Mensah	0.30	551.00	165.30
Berman,Jake	Senior Manager	United States	10/1/2024	US Income Tax	Weekly meeting with FTX Leadership to discuss latest project status and action items EY Attendees: C. Ancona, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: R. Hoskins (RLKS), M. Cilia (FTX), K. Schultea (FTX),	0.50	683.00	341.50
Scott,James	Client Serving Contractor JS	United States	10/1/2024	US Income Tax	Weekly meeting with FTX Leadership to discuss latest project status and action items EY Attendees: C. Ancona, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: R. Hoskins (RLKS), M. Cilia (FTX), K. Schultea (FTX),	0.50	600.00	300.00
MacLean,Corrie	Senior	United States	10/1/2024	Non US Tax	10/1/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.80	415.00	332.00
Ossanlou,Nina Shehzade	Manager	United States	10/1/2024	Non US Tax	10/1/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, J. Scott Other Attendees: A. Chang-Waye (ACM), T. Houareau (ACM), A. Faerber (ACM), T. Dugasse (ACM),	0.40	551.00	220.40
Scott,James	Client Serving Contractor JS	United States	10/1/2024	US Income Tax	10/1/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, J. Scott Other Attendees: A. Chang-Waye (ACM), T. Houareau (ACM), A. Faerber (ACM), T. Dugasse (ACM),	0.40	600.00	240.00
Sakaguchi,Masato	Senior	Japan	10/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Quoin PTE all hands weekly meeting on 1 Oct EY Attendees: J. Suzuki, M. Sakaguchi Other Attendees: B. Spitz (Quoin Japan), J. Masters (PTE), J. Gunn (PTE), R. Kita (PTE), K. Le (PTE), K. Do (PTE), U. Nguyen (FTX Japan),	0.50	415.00	207.50
MacLean,Corrie	Senior	United States	10/1/2024	Non US Tax	10/1/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, J. Scott Other Attendees: A. Chang-Waye (ACM), T. Houareau (ACM), A. Faerber (ACM), T. Dugasse (ACM),	0.40	415.00	166.00
Hammon,David Lane	Senior Manager	United States	10/1/2024	Non US Tax	10/1/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, J. Scott Other Attendees: A. Chang-Waye (ACM), T. Houareau (ACM), A. Faerber (ACM), T. Dugasse (ACM),	0.40	683.00	273.20
Dugasse,Annie	Manager	Seychelles	10/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting – Seychelles Weekly Touchpoint with EY and ACM Team 01st October 2024 – Attendees: Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM), EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, J. Scott	0.40	551.00	220.40
Faerber,Anna	Senior Manager	Seychelles	10/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting – Seychelles Weekly Touchpoint with EY and ACM Team 01st October 2024 – Attendees: Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM), EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, J. Scott	0.40	683.00	273.20
Chang-Waye,Amanda	Manager	Seychelles	10/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting – Seychelles Weekly Touchpoint with EY and ACM Team 01st October 2024 – Attendees: Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM), EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, J. Scott	0.40	551.00	220.40
Bastienne,Oliver	Partner/Principal	Seychelles	10/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting – Seychelles Weekly Touchpoint with EY and ACM Team 01st October 2024 – Attendees: Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM), EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, J. Scott	0.40	866.00	346.40
Dugasse,Tara	Senior	Seychelles	10/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting – Seychelles Weekly Touchpoint with EY and ACM Team 01st October 2024 – Attendees: Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM), EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, J. Scott	0.40	415.00	166.00

Exhibit D

Summary of Fees by Professional

For the Period October 1, 2024 through October 8, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Houareau,Tina	Senior	Seychelles	10/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting – Seychelles Weekly Touchpoint with EY and ACM Team 01st October 2024 – Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Anna Dugasse (ACM), Oliver Bastienne (ACM), EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, J. Scott	0.40	415.00	166.00
Perez,Ellen Joy	Senior	Gibraltar	10/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Monthly preparation of ZUBR Exchange Ltd - Gibraltar's schedule of payable for the month of August 2024	0.50	415.00	207.50
Rumford,Neil	Partner/Principal	Gibraltar	10/2/2024	ACR Bookkeeping/ACR Statutory Reporting	ZUBR Exchange Ltd - review of MOR for September 2024	0.30	866.00	259.80
Rumford,Neil	Partner/Principal	Gibraltar	10/2/2024	Non US Tax	ZUBR Exchange Ltd - responding to query from G Di Stefano of EY US as to requirement to notify competent authority that it is not a constituent entity for FY2024 for CbCR purposes; response provided in order to help to ensure compliance with Gibraltar tax requirements.	0.10	866.00	86.60
Charalambous,Chrysanthos	Staff	Cyprus	10/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare of Bookkeeping for September 2024 for FTX Crypto Services Ltd	1.20	236.00	283.20
Charalambous,Chrysanthos	Staff	Cyprus	10/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare of Bookkeeping for September 2024 for FTX EMEA Services Ltd	0.40	236.00	94.40
Billings,Phoebe	Manager	United States	10/2/2024	Transfer Pricing	Updates to country-by-country reporting tracker to note entities that have been dissolved and/or are planning to be dissolved	1.30	551.00	716.30
Billings,Phoebe	Manager	United States	10/2/2024	Transfer Pricing	Various email correspondence with EY local teams and local service providers regarding the status of the transfer pricing deliverables	0.70	551.00	385.70
Bost,Anne	Managing Director	United States	10/2/2024	Transfer Pricing	Review CbCR for Nigeria	2.60	814.00	2,116.40
Ancona,Christopher	Manager	United States	10/2/2024	Project Management Office Transition	Prepare of the monthly stakeholder reporting package for FTX leadership review	2.40	551.00	1,322.40
Ancona,Christopher	Manager	United States	10/2/2024	Project Management Office Transition	Prepare and update slide deck materials for meetings with tax workstreams	2.60	551.00	1,432.60
Ancona,Christopher	Manager	United States	10/2/2024	Project Management Office Transition	Review and updates to tax status reporting dashboards for upcoming tax deliverables	1.20	551.00	661.20
Ancona,Christopher	Manager	United States	10/2/2024	Project Management Office Transition	Correspondence with tax workstreams regarding updates to open items regarding project status	0.70	551.00	385.70
Ancona,Christopher	Manager	United States	10/2/2024	Project Management Office Transition	Update the change control summary for latest tax deliverable status for FTX leadership review	1.70	551.00	936.70
Geisler,Arthur	Staff	Switzerland/Lichtenstein	10/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Correction and preparation of providing the MOR report after review of V. Bouza (EY)	3.00	236.00	708.00
Bouza,Victor	Manager	Switzerland/Lichtenstein	10/2/2024	Value Added Tax	FTX Europe AG - Review and modification of the email prepared by A. Geisler (EY) regarding the VAT issue encountered during Q2 with the online swiss platform as requested by central team.	0.50	551.00	275.50
Bouza,Victor	Manager	Switzerland/Lichtenstein	10/2/2024	Value Added Tax	FTX Europe AG - VAT Return Q324 review	1.10	551.00	606.10
Bouza,Victor	Manager	Switzerland/Lichtenstein	10/2/2024	Value Added Tax	FTX Europe AG - Identification and analysis of the missing adjustment in the Q224 VAT return that will be adjusted in the annual corrective return with no impact on the payable/receivable amount.	0.50	551.00	275.50
Bouza,Victor	Manager	Switzerland/Lichtenstein	10/2/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG - Review of the 2nd version of MOR after adjustments	1.00	551.00	551.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	10/2/2024	Value Added Tax	Prepare of an email regarding the VAT issue encountered during Q2 with the online swiss platform as requested by central team.	0.80	236.00	188.80
Geisler,Arthur	Staff	Switzerland/Lichtenstein	10/2/2024	Value Added Tax	Prepare of the VAT Q3.2024 for FTX Europe AG including verification of invoices VAT rates paid and reconciliation of the revenue of Q3 24.	3.70	236.00	873.20
Suzuki,Jason	Senior Manager	Japan	10/2/2024	Non US Tax	Investigate query related to FTX Digital Holdings Singapore financial statements in connection with an entertainment expense of related entity Quoine PTE, response in email	0.70	683.00	478.10
Suzuki,Jason	Senior Manager	Japan	10/2/2024	Non US Tax	Follow up correspondence with accounting software vendor Softledger to obtain new services contract signing	0.40	683.00	273.20
Suzuki,Jason	Senior Manager	Japan	10/2/2024	Non US Tax	Prepare responses for survey received by Quoine Pte Ltd from Singapore Bureau of Statistics	1.50	683.00	1,024.50
Suzuki,Jason	Senior Manager	Japan	10/2/2024	Non US Tax	Review of draft amendments made by auditor to Quoine PTE 31 March 2021 financial statements	0.60	683.00	409.80
Suzuki,Jason	Senior Manager	Japan	10/2/2024	Non US Tax	Email correspondence for coordination with EY India regarding updates on termination of Quoine India advisor Fair Consulting	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	10/2/2024	Non US Tax	EY internal meeting to share the information of unclear invoices regarding payment from IT service vendor and discuss plan how to treat these.	0.70	683.00	478.10
Suzuki,Jason	Senior Manager	Japan	10/2/2024	Non US Tax	EY Attendees: J. Suzuki, M. Sakaguchi			
Sakaguchi,Masato	Senior	Japan	10/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Conference call to discuss draft amendments made by auditor to Quoine PTE 31 March 2021 financial statements	0.50	683.00	341.50
Sakaguchi,Masato	Senior	Japan	10/2/2024	ACR Bookkeeping/ACR Statutory Reporting	EY Attendees: J. Suzuki Other Attendees: S. Tan (Crowe), T. Lim (Crowe),			
Sakaguchi,Masato	Senior	Japan	10/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation and approval for beneficiary registration on western alliance internet banking system of FTX Japan HD	0.30	415.00	124.50
Sakaguchi,Masato	Senior	Japan	10/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Email correspondence to accountant of law firm of FTX Japan Holdings about delayed remittance	0.90	415.00	373.50

Exhibit D

Summary of Fees by Professional

For the Period October 1, 2024 through October 8, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Sakaguchi,Masato	Senior	Japan	10/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Look up swift code for FTX Japan Holdings Japanese invoice	0.30	415.00	124.50
Sakaguchi,Masato	Senior	Japan	10/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of all bank balances as of 30 Sep for FTX Japan Holdings, Quoine PTE, Quoine Vietnam and Quoine India / inspection of the between payment tracker file and the actual balances.	1.80	415.00	747.00
Sakaguchi,Masato	Senior	Japan	10/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Email communications to FTX CFO for payment request approval about invoices of FTX Japan Holdings and Quoine Vietnam for starting Sep 30 week	0.60	415.00	249.00
Mizutani,Rie	Manager	Japan	10/2/2024	Non US Tax	Prepare to explain FTXJapan KK's income taxes and consumption taxes for FY22 and FY23 to the new parent company and tax authorities -2	2.60	551.00	1,432.60
Mizutani,Rie	Manager	Japan	10/2/2024	Non US Tax	Prepare of tax residency certificate application to Kanda tax office for FTX Japan Holdings KK -1	0.90	551.00	495.90
Watkins,Michael	Managing Director	United States	10/2/2024	Non US Tax	Review communications to establish status of non-US filings	0.50	814.00	407.00
Allen,Jenifer Michelle	Staff	United States	10/2/2024	Transfer Pricing	GTPw - Grant access to deliverables for central team	0.20	236.00	47.20
Hammon,David Lane	Senior Manager	United States	10/2/2024	Non US Tax	Correspondences concerning the status of the FY20 audit of Innovaita	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	10/2/2024	Non US Tax	Correspondences regarding the status of engaging Midaspage to audit the FY20 through FY23 financials of the FTX Nigeria entities.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	10/2/2024	Non US Tax	Correspondences concerning open items needing to be addressed to finalize the FY22 financials for FTX Digital Holdings	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	10/2/2024	Non US Tax	Correspondences regarding status/next steps for filings the CbCR notifications for the FTX BVI and Bahamas entities	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	10/2/2024	Non US Tax	Correspondences regarding the status of the FY24 annual return for FTX Hong Kong Ltd.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	10/2/2024	Non US Tax	Review of status updates/next steps for the compliance obligations of the FTX Hong Kong and Singapore entities. Status updates to be included in the October stakeholder reporting package to be shared with FTX's CFO.	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	10/2/2024	Non US Tax	Correspondences regarding access issues to the quarterly VAT returns of FTX Europe AG.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	10/2/2024	Non US Tax	Correspondences concerning the requirements for the FTX Seychelles entities to keep copies of management accounts at their registered offices in Seychelles.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	10/2/2024	Non US Tax	Correspondences concerning the approach for addressing outstanding compliance for FTX Singapore entities given their upcoming recognition of the chapter 11 proceedings.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	10/2/2024	Non US Tax	Correspondences concerning transfer pricing requirements needing to be addressed for the FTX foreign entities.	1.30	683.00	887.90
Hammon,David Lane	Senior Manager	United States	10/2/2024	Non US Tax	Correspondences regarding scope of filings needing to be addressed prior to the liquidating the FTX foreign entities.	2.40	683.00	1,639.20
Balassiano,Sarah	Staff	United States	10/2/2024	Non US Tax	Update Direct tax rollover scope validation tracker and responding to/sending out inquiries	1.10	236.00	259.60
Ossanlou,Nina Shehzade	Manager	United States	10/2/2024	Non US Tax	Prepare a pricing plan for our service delivery for next FY.	1.30	551.00	716.30
Ossanlou,Nina Shehzade	Manager	United States	10/2/2024	Non US Tax	Discussion with EY Bahamas on Portal Account Access and Payment of Outstanding Liabilities	0.80	551.00	440.80
Ossanlou,Nina Shehzade	Manager	United States	10/2/2024	Non US Tax	Review of Tricor response on status of deliverables and comparing to internal review	2.00	551.00	1,102.00
Ossanlou,Nina Shehzade	Manager	United States	10/2/2024	Non US Tax	Emails	0.30	551.00	165.30
Liassides,Petros	Partner/Principal	Cyprus	10/2/2024	Non US Tax	Communication with the lead team regarding transfer pricing matters of FTX Crypto Services Ltd, FTX EMEA Ltd and Innovaita Ltd.	1.60	866.00	1,385.60
MacLean,Corrie	Senior	United States	10/2/2024	Non US Tax	Review outstanding deliverables report through 11/30 for the October stakeholder reporting package and share communication to Non-US workstream leads	3.80	415.00	1,577.00
Gorman,Doug	Manager	United States	10/2/2024	Technology	Determine changes needed to provide data to IRS to support Profit & Loss calculation of 2024+ crypto activity for FTX entity	2.40	551.00	1,322.40
Gorman,Doug	Manager	United States	10/2/2024	Technology	Generate data to review IRS table approach to support Profit & Loss calculation of 2024+ crypto activity for FTX entity	1.60	551.00	881.60
Feliciano,Christopher	Staff	United States	10/2/2024	US Income Tax	Review return and fixing comments on printed return for certain entity	3.40	236.00	802.40
Huang,Ricki	Senior	United States	10/2/2024	US Income Tax	Review quarterly estimate calculation for tax calculation -2	2.00	415.00	830.00
Berman,Jake	Senior Manager	United States	10/2/2024	US Income Tax	Work through digital tax asset calculation estimates for 10/31/24 tax year	2.00	683.00	1,366.00
McPhee,Tiffany	Manager	BBC Region	10/2/2024	Non US Tax	Email to update Prime Team on ES filings Email and follow-up with Peter Maynard and Co - re ES filings. Email re portal access and update on required filings and next steps.	1.00	551.00	551.00
Marlow,Joe	Manager	United States	10/2/2024	Value Added Tax	Internal correspondence regarding FTX Europe AG VAT return and accessibility issues	2.60	551.00	1,432.60

Exhibit D

Summary of Fees by Professional

For the Period October 1, 2024 through October 8, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Wrenn,Kaitlin Doyle	Senior Manager	United States	10/2/2024	Payroll Tax	Review 2 employee claim validation, data gather of payroll information and documentation.	1.80	683.00	1,229.40
Braun,Avi	Staff	United States	10/2/2024	US International Tax	FTX International Tax Compliance Q4 estimate workbook setup	2.00	236.00	472.00
Braun,Avi	Staff	United States	10/2/2024	US International Tax	FTX International Tax Compliance workpaper update	2.00	236.00	472.00
Chen,Zhu En	Staff	United States	10/2/2024	US International Tax	Update Q4 Income Estimates workpaper for FTX Trading entity	1.00	236.00	236.00
Cushner,Sam	Manager	United States	10/2/2024	US International Tax	Estimate numbers for international entities	2.60	551.00	1,432.60
Dubroff,Andy	Managing Director	United States	10/2/2024	Tax Advisory	Additional analysis of Sullivan & Cromwell strategy for liquidating trust as debtor-creditor arrangement	1.00	814.00	814.00
Garcia,Casey	Senior	United States	10/2/2024	US International Tax	Analyze the final population of reportable accounts from CD Matrix.	1.60	415.00	664.00
Mensah,Josephine	Staff	United States	10/2/2024	US International Tax	Continue preparing workpapers for 4th quarter estimates	2.20	236.00	519.20
Mok,Wan Ling	Staff	United States	10/2/2024	US International Tax	Worked on assigned entities' TBs	2.70	236.00	637.20
Mok,Wan Ling	Staff	United States	10/2/2024	US International Tax	Update assigned TBs	1.90	236.00	448.40
Yang,Rachel Sim	Senior Manager	United States	10/2/2024	US International Tax	Q4 estimate TB proration review	1.00	683.00	683.00
Zhuo,Melody	Senior	United States	10/2/2024	US International Tax	FTX international tax - technical issue analysis	3.80	415.00	1,577.00
Zhuo,Melody	Senior	United States	10/2/2024	US International Tax	FTX international tax compliance - quarterly estimates workpaper review	2.10	415.00	871.50
Mistler,Brian M	Senior Manager	United States	10/2/2024	US Income Tax	10/2/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Hammon, J. Scott, M. Zhuo, M. Watkins, N. Ossanlou, B. Mistler, S. Balassiano	0.10	683.00	68.30
Watkins,Michael	Managing Director	United States	10/2/2024	Non US Tax	10/2/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Hammon, J. Scott, M. Zhuo, M. Watkins, N. Ossanlou, B. Mistler, S. Balassiano	0.10	814.00	81.40
Balassiano,Sarah	Staff	United States	10/2/2024	Non US Tax	10/2/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Hammon, J. Scott, M. Zhuo, M. Watkins, N. Ossanlou, B. Mistler, S. Balassiano	0.10	236.00	23.60
Ossanlou,Nina Shehzade	Manager	United States	10/2/2024	Non US Tax	10/2/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Hammon, J. Scott, M. Zhuo, M. Watkins, N. Ossanlou, B. Mistler, S. Balassiano	0.10	551.00	55.10
Di Stefano,Julia	Senior	United States	10/2/2024	Transfer Pricing	Meeting to go over scoping for FY24 and deliverables due in FY23 EY Attendees: B. Frapolly, G. Stefano, P. Billings	1.10	415.00	456.50
Frapolly,Brody	Senior	United States	10/2/2024	Transfer Pricing	Meeting to go over scoping for FY24 and deliverables due in FY23 EY Attendees: B. Frapolly, G. Stefano, P. Billings	1.10	415.00	456.50
Bost,Anne	Managing Director	United States	10/2/2024	Transfer Pricing	10/2/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Hammon, J. Scott, M. Zhuo, M. Watkins, N. Ossanlou, B. Mistler, S. Balassiano	0.10	814.00	81.40
Hammon,David Lane	Senior Manager	United States	10/2/2024	Non US Tax	10/2/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Hammon, J. Scott, M. Zhuo, M. Watkins, N. Ossanlou, B. Mistler, S. Balassiano	0.10	683.00	68.30
Scott,James	Client Serving Contractor JS	United States	10/2/2024	US Income Tax	10/2/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Hammon, J. Scott, M. Zhuo, M. Watkins, N. Ossanlou, B. Mistler, S. Balassiano	0.10	600.00	60.00
MacLean,Corrie	Senior	United States	10/2/2024	Non US Tax	10/2/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Hammon, J. Scott, M. Zhuo, M. Watkins, N. Ossanlou, B. Mistler, S. Balassiano	0.10	415.00	41.50
Zhuo,Melody	Senior	United States	10/2/2024	US International Tax	10/2/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Hammon, J. Scott, M. Zhuo, M. Watkins, N. Ossanlou, B. Mistler, S. Balassiano	0.10	415.00	41.50
Short,Victoria	Manager	United States	10/2/2024	Payroll Tax	Internal discussion on state payroll tax account updates, balance dues, and close out plan for end of October meeting with client. EY Attendees: V. Short, K. Wrenn	0.50	551.00	275.50
Wrenn,Kaitlin Doyle	Senior Manager	United States	10/2/2024	Payroll Tax	Internal discussion on state payroll tax account updates, balance dues, and close out plan for end of October meeting with client. EY Attendees: V. Short, K. Wrenn	0.50	683.00	341.50

Exhibit D

Summary of Fees by Professional

For the Period October 1, 2024 through October 8, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Sakaguchi,Masato	Senior	Japan	10/2/2024	ACR Bookkeeping/ACR Statutory Reporting	EY internal meeting to share the information of unclear invoices regarding payment from IT service vendor and discuss plan how to treat these. EY Attendees: J. Suzuki, M. Sakaguchi	0.70	415.00	290.50
Billings,Phoebe	Manager	United States	10/2/2024	Transfer Pricing	Meeting to go over scoping for FY24 and deliverables due in FY23 EY Attendees: B. Frapolly, G. Stefanou, P. Billings	1.10	551.00	606.10
Perez,Ellen Joy	Senior	Gibraltar	10/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Monthly preparation of ZUBR Exchange Ltd - Gibraltar's Management accounts for the month of September 2024	2.00	415.00	830.00
Perez,Ellen Joy	Senior	Gibraltar	10/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Monthly preparation of ZUBR Exchange Ltd - Gibraltar's trial balance and journal entries for the month of August 2024	2.00	415.00	830.00
Perez,Ellen Joy	Senior	Gibraltar	10/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Continuation of Monthly preparation of ZUBR Exchange Ltd - Gibraltar's schedule of payable for the month of August 2024	0.50	415.00	207.50
Papachristodoulou,Elpida	Senior Manager	Cyprus	10/3/2024	Value Added Tax	Reply to email dated 03/10/2024 by EY US with regards to the outstanding filing obligations of the Cypriot FTX entities, and preparation of list of missing items with respect to Innovata Ltd	0.60	683.00	409.80
Kyriakides,Stavros	Senior Manager	Cyprus	10/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of September 2024 bookkeeping for FTX Crypto.	0.40	683.00	273.20
Kyriakides,Stavros	Senior Manager	Cyprus	10/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of September 2024 bookkeeping for FTX EMEA.	0.20	683.00	136.60
Socratous,Christoforos	Partner/Principal	Cyprus	10/3/2024	ACR Bookkeeping/ACR Statutory Reporting	High level review of September bookkeeping for FTX Crypto Services Ltd and FTX EMEA Ltd	0.20	866.00	173.20
Asim,Malik Umer	Senior	United States	10/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of September 2024 MOR for FTX entities and sending to client.	1.50	415.00	622.50
Oyetunde,Oyebode	Manager	United States	10/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of September 2024 MOR for FTX Zubr Exchange	1.40	551.00	771.40
Oyetunde,Oyebode	Manager	United States	10/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of September 2024 MOR for FTX Crypto services	1.30	551.00	716.30
Bost,Anne	Managing Director	United States	10/3/2024	Transfer Pricing	Review CbCR for BVI	0.90	814.00	732.60
Di Stefano,Julia	Senior	United States	10/3/2024	Transfer Pricing	Start deliverables list	2.10	415.00	871.50
Haas,Zach	Senior Manager	United States	10/3/2024	US Income Tax	Scheduling for upcoming FTX engagement	0.30	683.00	204.90
Goto,Keisuke	Senior Manager	Japan	10/3/2024	Transfer Pricing	Additional clarification of FY23 Japan Local File requirements for FTX Japan Holdings KK and FTX Japan Services KK	1.00	683.00	683.00
Cho,Shuck	Partner/Principal	Korea	10/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare Financial Statement as of July 31 2024	0.70	866.00	606.20
Ancona,Christopher	Manager	United States	10/3/2024	Project Management Office Transition	Edits to the Project Management Office workstream tracker for latest updates to work items	1.20	551.00	661.20
Ancona,Christopher	Manager	United States	10/3/2024	Project Management Office Transition	Prepare of reports related to analysis of tax compliance deliverables for 2025	3.20	551.00	1,763.20
Ancona,Christopher	Manager	United States	10/3/2024	Project Management Office Transition	Edits to next phase of work deliverable tracker for presentation to FTX leadership	1.60	551.00	881.60
Ancona,Christopher	Manager	United States	10/3/2024	Project Management Office Transition	Edits to reports related to in-scope tax compliance deliverables for 2025	1.30	551.00	716.30
Ancona,Christopher	Manager	United States	10/3/2024	Project Management Office Transition	Correspondence with tax workstreams regarding in-scope tax compliance deliverables for 2025	0.80	551.00	440.80
Ancona,Christopher	Manager	United States	10/3/2024	Project Management Office Transition	Additional updates to outstanding fee application exhibits	1.10	551.00	606.10
B,Bharath	Senior	India	10/3/2024	Non US Tax	Prepare of next steps post execution of the STA for transfer of shares in Quoine India from FTX Japan to FTX Japan Holdings.	1.10	415.00	456.50
Madrasi,Hussain	Senior Manager	India	10/3/2024	Non US Tax	Review of next steps post execution of the STA for transfer of shares in Quoine India from FTX Japan to FTX Japan Holdings.	0.60	683.00	409.80
Madrasi,Hussain	Senior Manager	India	10/3/2024	Non US Tax	Response to queries raised by S&C on the next steps post execution of the STA for transfer of shares in Quoine India from FTX Japan to FTX Japan Holdings.	0.20	683.00	136.60
Bouza,Victor	Manager	Switzerland/Lichtenstein	10/3/2024	Information Reporting	FTX - Preparation of the file that regroups the scope validation for ACR Switzerland for FY24 and FY25 as requested by central team "FY24 Scope and Fee renewal"	1.60	551.00	881.60
Leston,Juan	Partner/Principal	Switzerland/Lichtenstein	10/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of the MOR 09.2024	0.70	866.00	606.20
Leston,Juan	Partner/Principal	Switzerland/Lichtenstein	10/3/2024	Value Added Tax	Review of the Q324 VAT return	0.30	866.00	259.80
Sakaguchi,Masato	Senior	Japan	10/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Additional payment request approval to FTX CFO about invoice from law firm of FTX Japan Holdings	0.30	415.00	124.50
Sakaguchi,Masato	Senior	Japan	10/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Rising application of taking payment procedure about translation fee invoice for Quoine Vietnam	0.60	415.00	249.00
Sakaguchi,Masato	Senior	Japan	10/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Progress report to law firm accountant about delayed payment	0.40	415.00	166.00
Sakaguchi,Masato	Senior	Japan	10/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Collecting and sharing of invoices and other materials for Quoine PTE Sep monthly closing	1.50	415.00	622.50
Sakaguchi,Masato	Senior	Japan	10/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of payment of unknown contents. It turned out to be a new payment for Quoine PTE Vietnam's office rent. No problem payment	0.60	415.00	249.00
Hammon,David Lane	Senior Manager	United States	10/3/2024	Non US Tax	Correspondences regarding the status of the FY23 CIT return for Quoine Singapore.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	10/3/2024	Non US Tax	Correspondences regarding the status of the economic substance filings and CbCR notifications for the FTX BVI entities.	0.30	683.00	204.90

Exhibit D

Summary of Fees by Professional

For the Period October 1, 2024 through October 8, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Senior Manager	United States	10/3/2024	Non US Tax	Review of the compliance obligations needing to be addressed before the FTX Gibraltar entities are able to be liquidated.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	10/3/2024	Non US Tax	Correspondences regarding the status/next steps for completing the FY24 annual return of FTX Hong Kong Ltd.	0.20	683.00	136.60
Hammon,David Lane	Senior Manager	United States	10/3/2024	Non US Tax	Review of the step plan outlining the immediate action items for finalizing the share transfer of Quoine India.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	10/3/2024	Non US Tax	Correspondences concerning the status of the draft tax memos for the FTX Seychelles entities.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	10/3/2024	Non US Tax	Correspondences concerning the status of FY23 tax filings for the FTX foreign entities.	0.90	683.00	614.70
Ossanlou,Nina Shehzade	Manager	United States	10/3/2024	Non US Tax	Follow up on Annual return for HK, CbCR notifications and Economic substance filings for BVI, Seychelles memos, late filing penalties for SGP.	1.60	551.00	881.60
Ossanlou,Nina Shehzade	Manager	United States	10/3/2024	Non US Tax	Work on stakeholder reporting package for October and budget/pricing for central and local teams	1.90	551.00	1,046.90
Ossanlou,Nina Shehzade	Manager	United States	10/3/2024	Non US Tax	Review of changes required for EY Japan (i.e., Change notification and applications for extension of filing deadline).	0.50	551.00	275.50
MacLean,Corrie	Senior	United States	10/3/2024	Non US Tax	Review all US and Non-US deliverables in Global Tax Platform workflow to ensure successful migration.	2.70	415.00	1,120.50
MacLean,Corrie	Senior	United States	10/3/2024	Non US Tax	Aggregate and review all non-US workstream timesheets for September 2024.	1.00	415.00	415.00
Gorman,Doug	Manager	United States	10/3/2024	Technology	Review data to determine changes required for IRS support to support Profit & Loss calculation of 2024+ crypto activity for FTX entity	2.40	551.00	1,322.40
Gorman,Doug	Manager	United States	10/3/2024	Technology	Perform initial SQL code changes for IRS support to support Profit & Loss calculation of 2024+ crypto activity for FTX entity	1.60	551.00	881.60
Huang,Ricki	Senior	United States	10/3/2024	US Income Tax	Gather information for capital gain and loss	2.00	415.00	830.00
Berman,Jake	Senior Manager	United States	10/3/2024	US Income Tax	Complete tax technical research in relation to 10/31/24 tax year tax sale items	1.50	683.00	1,024.50
Shea JR,Thomas M	Partner/Principal	United States	10/3/2024	US Income Tax	Review of 10/3 weekly Project Management deck for submission to Alvarez & Marsal	0.60	866.00	519.60
Bailey,Doug	Partner/Principal	United States	10/3/2024	US International Tax	Tax treatment of supplemental reserve fund	2.70	866.00	2,338.20
Bailey,Doug	Partner/Principal	United States	10/3/2024	US International Tax	Revisit analysis of claims waterfall	1.50	866.00	1,299.00
French,Jake	Manager	United States	10/3/2024	US International Tax	Analyze the full population of accounts from the CD Matrix	2.50	551.00	1,377.50
Garcia,Casey	Senior	United States	10/3/2024	US International Tax	Analyze the final population of reportable accounts from Bank Summary.	2.80	415.00	1,162.00
Mensah,Josephine	Staff	United States	10/3/2024	US International Tax	Prepare additional workpapers for 4th quarter estimates	1.00	236.00	236.00
Yang,Rachel Sim	Senior Manager	United States	10/3/2024	US International Tax	Q4 estimate - disposition/structural change review	1.00	683.00	683.00
Zhuo,Melody	Senior	United States	10/3/2024	US International Tax	FTX international tax compliance - quarterly estimates workpaper update	3.10	415.00	1,286.50
Zhuo,Melody	Senior	United States	10/3/2024	US International Tax	FTX international tax compliance - quarterly estimates transaction documentation	2.90	415.00	1,203.50
MacLean,Corrie	Senior	United States	10/3/2024	Non US Tax	10/3/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, M. Watkins	0.50	415.00	207.50
Hammon,David Lane	Senior Manager	United States	10/3/2024	Non US Tax	10/3/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, M. Watkins	0.50	683.00	341.50
Bost,Anne	Managing Director	United States	10/3/2024	Transfer Pricing	Weekly status call EY Attendees: B. Frapolly, A. Bost, D. McComber, G. Stefano, P. Billings	0.40	814.00	325.60
McComber,Donna	National Partner/Principal	United States	10/3/2024	Transfer Pricing	Weekly status call EY Attendees: B. Frapolly, A. Bost, D. McComber, G. Stefano, P. Billings	0.40	1,040.00	416.00
Di Stefano,Julia	Senior	United States	10/3/2024	Transfer Pricing	Weekly status call EY Attendees: B. Frapolly, A. Bost, D. McComber, G. Stefano, P. Billings	0.40	415.00	166.00
Frapolly,Brody	Senior	United States	10/3/2024	Transfer Pricing	Weekly status call EY Attendees: B. Frapolly, A. Bost, D. McComber, G. Stefano, P. Billings	0.40	415.00	166.00
Papachristodoulou,Elpida	Senior Manager	Cyprus	10/3/2024	Value Added Tax	Meeting to discuss VAT compliance obligations and exposures of Innovatia Ltd, potential need for provision in the FS, and action plan for meeting obligations prior to liquidation. EY Attendees: E. Papachristodoulou, G. Liasis, S. Kyriakides	0.60	683.00	409.80
Liasis,George	Partner/Principal	Cyprus	10/3/2024	Value Added Tax	Meeting to discuss VAT compliance obligations and exposures of Innovatia Ltd, potential need for provision in the FS, and action plan for meeting obligations prior to liquidation. EY Attendees: E. Papachristodoulou, G. Liasis, S. Kyriakides	0.60	866.00	519.60

Exhibit D

Summary of Fees by Professional

For the Period October 1, 2024 through October 8, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Kyriakides,Stavros	Senior Manager	Cyprus	10/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss VAT compliance obligations and exposures of Innovatia Ltd, potential need for provision in the FS, and action plan for meeting obligations prior to liquidation. EY Attendees: E. Papachristodoulou, G. Liasis, S. Kyriakides	0.60	683.00	409.80
Billings,Phoebe	Manager	United States	10/3/2024	Transfer Pricing	Weekly status call EY Attendees: B. Frapolly, A. Bost, D. McComber, G. Stefano, P. Billings	0.40	551.00	220.40
Watkins,Michael	Managing Director	United States	10/3/2024	Non US Tax	10/3/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, M. Watkins	0.50	814.00	407.00
Ossanlou,Nina Shehrezade	Manager	United States	10/3/2024	Non US Tax	10/3/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, M. Watkins	0.50	551.00	275.50
Asim,Malik Umer	Senior	United States	10/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare of SRP report for the month of September for all entities	1.00	415.00	415.00
Oyetunde,Oyebode	Manager	United States	10/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of September 2024 MOR for FTX EMEA	1.30	551.00	716.30
Oyetunde,Oyebode	Manager	United States	10/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of FTX Europe AG September 2024 MORs	1.30	551.00	716.30
Oyetunde,Oyebode	Manager	United States	10/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare of SRP report for the month of September for all entities	1.20	551.00	661.20
Billings,Phoebe	Manager	United States	10/4/2024	Transfer Pricing	Updates to scoping email to be sent to EY local teams regarding transfer pricing deliverables due in FY 2025 for the statement of work	0.80	551.00	440.80
Billings,Phoebe	Manager	United States	10/4/2024	Transfer Pricing	Email correspondence with EY BBC regarding the country-by-country notifications for the Bahamas and British Virgin Island entities	0.50	551.00	275.50
Billings,Phoebe	Manager	United States	10/4/2024	Transfer Pricing	Various email correspondence with EY local teams and local service providers regarding the upcoming transfer pricing deliverables	0.50	551.00	275.50
Mould Parga,Joaquin	Staff	United States	10/4/2024	Transfer Pricing	Update the tracking file pertaining to Country by Country Reporting for the fiscal year of 2023 and reviewed suggestions by Phoebe Billings (EY) for the tracking file pertaining to Country by Country Reporting for the fiscal year of 2022.	1.10	236.00	259.60
Ancona,Christopher	Manager	United States	10/4/2024	Project Management Office Transition	Follow ups with tax workstreams regarding the status of open items related to tax project status	1.20	551.00	661.20
Ancona,Christopher	Manager	United States	10/4/2024	Project Management Office Transition	Additional edits to the change control summary for FTX leadership review	1.70	551.00	936.70
Ancona,Christopher	Manager	United States	10/4/2024	Project Management Office Transition	Edits to status tracking dashboards for latest status updates on upcoming tax compliance deliverables	1.40	551.00	771.40
Ancona,Christopher	Manager	United States	10/4/2024	Project Management Office Transition	Updates to work items in the Project Management Office workstream tracker for open items	0.60	551.00	330.60
B,Bharath	Senior	India	10/4/2024	Non US Tax	Coordinate documents and submission of physical PAN and TAN applications for FTX Japan Holdings KK	0.60	415.00	249.00
Bouza,Victor	Manager	Switzerland/Lichtenstein	10/4/2024	Value Added Tax	Review of the email prepared by A.Geisler (EY) related to the Q324 VAT return of FTX Europe AG	0.40	551.00	220.40
Geisler,Arthur	Staff	Switzerland/Lichtenstein	10/4/2024	Value Added Tax	Finalize the VAT return of Q3.2024 for FTX Europe AG in the Swiss tax authority e platform after review and correction of the vat return.	2.00	236.00	472.00
Suzuki,Jason	Senior Manager	Japan	10/4/2024	Non US Tax	Correspondence to obtain director signature on contract with accounting software vendor Sofledger to obtain new services	0.40	683.00	273.20
Suzuki,Jason	Senior Manager	Japan	10/4/2024	Non US Tax	Email correspondence related to planning for change of accounting tax advisor for Quoine India. Portals registration and information download	0.30	683.00	204.90
Suzuki,Jason	Senior Manager	Japan	10/4/2024	Non US Tax	Email correspondence to explain procedure for tax residency certificate application to tax office for FTX Japan Holdings KK related to application for double tax treaty protection with India	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	10/4/2024	Non US Tax	Conference call to discuss procedure for tax residency certificate application to tax office for FTX Japan Holdings KK related to application for double tax treaty protection with India EY Attendees: J. Suzuki, R. Mizutani	0.70	683.00	478.10
Sakaguchi,Masato	Senior	Japan	10/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirm receipt of payment related to FTX Japan Holdings internal fund transfer (from Western alliance bank to Rakuten bank by JPY)	0.40	415.00	166.00
Sakaguchi,Masato	Senior	Japan	10/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirm how and when to pay about invoice that is overdue with a person in charge of internet banking system / report to the beneficiary (law firm) about payment done	0.60	415.00	249.00
Sakaguchi,Masato	Senior	Japan	10/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Collecting and sharing of invoice and bank statement for Quoine India Sep monthly closing	1.30	415.00	539.50
Sakaguchi,Masato	Senior	Japan	10/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of invoice from internet service provider (Afri technology) for Quoine PTE	0.30	415.00	124.50
Allen,Jenefier Michelle	Staff	United States	10/4/2024	Transfer Pricing	GTPw - prepare new deliverables; suspend existing deliverables	0.50	236.00	118.00
Hammon,David Lane	Senior Manager	United States	10/4/2024	Non US Tax	Prepare for weekly call to discuss the winding down of the FTX foreign entities.	0.60	683.00	409.80

Exhibit D**Summary of Fees by Professional**

For the Period October 1, 2024 through October 8, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Senior Manager	United States	10/4/2024	Non US Tax	Correspondences concerning clarifications on the CbCR notifications for the FTX BVI and Bahamas entities.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	10/4/2024	Non US Tax	Review of compliance obligations needing to be addressed before FTX Europe AG can be liquidated.	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	10/4/2024	Non US Tax	Correspondences regarding compliance obligations needing to be completed before the FTX foreign entities can be liquidated.	0.80	683.00	546.40
Hammon,David Lane	Senior Manager	United States	10/4/2024	Non US Tax	Correspondences regarding the way forward for addressing Quoine Singapore's compliance status before it enters recognition.	0.70	683.00	478.10
Ossanlou,Nina Shehzade	Manager	United States	10/4/2024	Non US Tax	Emails to ES filings for BVI and coordinating the completion of those with FFP and S&C. Requesting the information needed by ITTS from EY Canada. Assisting Mary with CbCR notification portal questions.	1.40	551.00	771.40
Ossanlou,Nina Shehzade	Manager	United States	10/4/2024	Non US Tax	Discussing the next steps with EY Bahamas in regards to deregistration for VAT and business cessation	0.60	551.00	330.60
MacLean,Corrie	Senior	United States	10/4/2024	Non US Tax	Prepare communication to all foreign teams and workstreams regarding Global Tax Platform workflow tracking for updated October deliverables and estimated budgets	3.10	415.00	1,286.50
Gorman,Doug	Manager	United States	10/4/2024	Technology	Review comments and update requirements related to IRS support to support Profit & Loss calculation of 2024+ crypto activity for FTX entity	2.40	551.00	1,322.40
Gorman,Doug	Manager	United States	10/4/2024	Technology	Update SQL code to address requirements related to IRS support to support Profit & Loss calculation of 2024+ crypto activity for FTX entity	1.60	551.00	881.60
Hall,Emily Melissa	Manager	United States	10/4/2024	US State and Local Tax	Draft New York City super-combined workpaper including capital tax computation.	3.90	551.00	2,148.90
Huang,Ricki	Senior	United States	10/4/2024	US Income Tax	Collaborate with international team for adjustments for tax estimated calculation	2.00	415.00	830.00
Shea JR,Thomas M	Partner/Principal	United States	10/4/2024	US Income Tax	Written correspondence with A&M tax team detailing significant focus areas and preliminary/final conclusions on specific tax technical matters	1.60	866.00	1,385.60
McPhee,Tiffany	Manager	BBC Region	10/4/2024	Non US Tax	Email follow-up regarding the next steps including deregistration from VAT and cessation of BL	0.50	551.00	275.50
Lowery,Kristie L	National Partner/Principal	United States	10/4/2024	Payroll Tax	Research and review of alternative ways to treat a Disputed claims reserve	1.90	1,040.00	1,976.00
Devona Bahadur,Michele	Senior Manager	BBC Region	10/4/2024	Non US Tax	Review FTX - Bahamas, BVI, Caymans - FY24 Scope and Fee Renewal	1.00	683.00	683.00
Bailey,Doug	Partner/Principal	United States	10/4/2024	US International Tax	Research associated with disputed claims reserve tax treatment	2.00	866.00	1,732.00
Chen,Zhu En	Staff	United States	10/4/2024	US International Tax	Prepare Q4 Income Estimates workpaper for FTX SNG entity	2.20	236.00	519.20
Chen,Zhu En	Staff	United States	10/4/2024	US International Tax	Prepare Q4 Income Estimates workpaper for FTX Turkey entity	3.30	236.00	778.80
French,Jake	Manager	United States	10/4/2024	US International Tax	Analyze the full population of accounts from the Bank Summary tab compared to CD Matrix	2.10	551.00	1,157.10
Garcia,Casey	Senior	United States	10/4/2024	US International Tax	Analyze the final population of reportable accounts across multiple sources.	1.40	415.00	581.00
Katelas,Andreas	Manager	United States	10/4/2024	US International Tax	Various follow ups regarding Japan sale	1.10	551.00	606.10
Mensah,Josephine	Staff	United States	10/4/2024	US International Tax	Additional workpapers prepared for Q4 estimates	1.00	236.00	236.00
Yang,Rachel Sim	Senior Manager	United States	10/4/2024	US International Tax	Q4 estimate TB accounts review	1.00	683.00	683.00
Zhuo,Melody	Senior	United States	10/4/2024	US International Tax	FTX international tax compliance - quarterly estimates info request organization	1.20	415.00	498.00
Zhuo,Melody	Senior	United States	10/4/2024	US International Tax	FTX international tax compliance - quarterly estimates workpaper review continued	3.80	415.00	1,577.00
Oyetunde,Oyebode	Manager	United States	10/4/2024	ACR Bookkeeping/ACR Statutory Reporting	10/4/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou, O. Oyetunde Other Attendees: E. Simpson (Sullcrom), A. Courroy (Sullcrom), M. Cilia (FTX), F. Ferdinandi (Sullivan and Cromwell), D. Johnston (Alvarez & Marsal),	0.40	551.00	220.40
Ossanlou,Nina Shehzade	Manager	United States	10/4/2024	Non US Tax	10/4/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou, O. Oyetunde Other Attendees: E. Simpson (Sullcrom), A. Courroy (Sullcrom), M. Cilia (FTX), F. Ferdinandi (Sullivan and Cromwell), D. Johnston (Alvarez & Marsal),	0.40	551.00	220.40
Watkins,Michael	Managing Director	United States	10/4/2024	Non US Tax	10/4/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou, O. Oyetunde Other Attendees: E. Simpson (Sullcrom), A. Courroy (Sullcrom), M. Cilia (FTX), F. Ferdinandi (Sullivan and Cromwell), D. Johnston (Alvarez & Marsal),	0.40	814.00	325.60
MacLean,Corrie	Senior	United States	10/4/2024	Non US Tax	10/4/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	415.00	207.50

Exhibit D

Summary of Fees by Professional

For the Period October 1, 2024 through October 8, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Senior Manager	United States	10/4/2024	Non US Tax	10/4/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	683.00	341.50
Ossanlou,Nina Shehrezade	Manager	United States	10/4/2024	Non US Tax	10/4/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	551.00	275.50
Mizutani,Rie	Manager	Japan	10/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Conference call to discuss procedure for tax residency certificate application to tax office for FTX Japan Holdings KK related to application for double tax treaty protection with India EY Attendees: J. Suzuki, R. Mizutani	0.70	551.00	385.70
Hammon,David Lane	Senior Manager	United States	10/4/2024	Non US Tax	10/4/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou, O. Oyetunde Other Attendees: E. Simpson (Sullcrom), A. Courroy (Sullcrom), M. Cilia (FTX), F. Ferdinandi (Sullivan and Cromwell), D. Johnston (Alvarez & Marsal),	0.40	683.00	273.20
MacLean,Corrie	Senior	United States	10/4/2024	Non US Tax	10/4/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou, O. Oyetunde Other Attendees: E. Simpson (Sullcrom), A. Courroy (Sullcrom), M. Cilia (FTX), F. Ferdinandi (Sullivan and Cromwell), D. Johnston (Alvarez & Marsal),	0.40	415.00	166.00
Yang,Rachel Sim	Senior Manager	United States	10/5/2024	US International Tax	Q4 estimate work paper review 1	2.00	683.00	1,366.00
French,Jake	Manager	United States	10/6/2024	US International Tax	Review full population of accounts and scoping	2.70	551.00	1,487.70
Socratous,Christoforos	Partner/Principal	Cyprus	10/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Briefing on potential VAT obligations and risks of Innovatia, and information required to address such obligations	0.40	866.00	346.40
Billings,Phoebe	Manager	United States	10/7/2024	Transfer Pricing	Responding to Mary's questions regarding the Bahamas and British Virgin Islands country-by-country notifications	0.60	551.00	330.60
Bost,Anne	Managing Director	United States	10/7/2024	Transfer Pricing	Review CbCR for Bahamas	1.40	814.00	1,139.60
Di Stefano,Julia	Senior	United States	10/7/2024	Transfer Pricing	Created deliverables schedule	2.90	415.00	1,203.50
Di Stefano,Julia	Senior	United States	10/7/2024	Transfer Pricing	Continue deliverables schedule	3.10	415.00	1,286.50
Inker,Brian	Senior	United States	10/7/2024	Transfer Pricing	Scoping analysis for transfer pricing compliance in tax year ending 2024	1.00	415.00	415.00
Ancona,Christopher	Manager	United States	10/7/2024	Project Management Office Transition	Prepare of materials ahead of call with tax workstreams to discuss project status	1.20	551.00	661.20
Ancona,Christopher	Manager	United States	10/7/2024	Project Management Office Transition	Follow ups with tax workstreams on open items related to project status following call with workstream	0.70	551.00	385.70
Ancona,Christopher	Manager	United States	10/7/2024	Project Management Office Transition	Additional updates to the stakeholder reporting package for latest changes from tax workstreams	1.70	551.00	936.70
Ancona,Christopher	Manager	United States	10/7/2024	Project Management Office Transition	Edits to 2025 deliverables template for presentation to ftx leadership	2.70	551.00	1,487.70
Aithal,Adithya	Senior	India	10/7/2024	Non US Tax	Checking the status of delivery of the physical documents from Japan for PAN and TAN application of FTX Japan	0.10	415.00	41.50
Madras,Hussain	Senior Manager	India	10/7/2024	Non US Tax	Response to queries raised by Khaitan & Co. on the next steps post execution of the STA for transfer of shares in Quoine India from FTX Japan to FTX Japan Holdings.	0.20	683.00	136.60
Leston,Juan	Partner/Principal	Switzerland/Lichtenstein	10/7/2024	Information Reporting	Review of the file prepared by V.Bouza (EY) that regroups the scope validation for ACR Switzerland for FY24 and FY25 as requested by central team.	1.50	866.00	1,299.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	10/7/2024	Value Added Tax	Email to A. Giovanoli (Matrixs) to inform him about the availability of the VAT return on the Swiss tax authority's e-platform along with the steps he needs to take.	0.90	236.00	212.40
Geisler,Arthur	Staff	Switzerland/Lichtenstein	10/7/2024	Value Added Tax	Email to H. Bruno (EY) to provide an update on the progress of the VAT return.	0.30	236.00	70.80
Suzuki,Jason	Senior Manager	Japan	10/7/2024	Non US Tax	Make amendments to contract with accounting software vendor Softledger to obtain new services	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	10/7/2024	Non US Tax	Email correspondence regarding invoices from Amazon Web Services that require clarification of payer entity	1.00	683.00	683.00
Suzuki,Jason	Senior Manager	Japan	10/7/2024	Non US Tax	Email correspondence to explain procedure for tax residency certificate application to tax office for FTX Japan Holdings KK related to application for double tax treaty protection with India. clarification of issues related to change of address impact on procedure	0.80	683.00	546.40
Sakaguchi,Masato	Senior	Japan	10/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirm how to pay (wire transfer or automatically debit) invoice about internet service provider (amazon web service) of Quoine PTE	0.50	415.00	207.50
Sakaguchi,Masato	Senior	Japan	10/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Bank reconciliation with payment tracker file of Quoine PTE for the week starting 30 Sep	0.50	415.00	207.50
Sakaguchi,Masato	Senior	Japan	10/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Bank reconciliation with payment tracker file of FTX Japan Holdings for the week starting 30 Sep	0.80	415.00	332.00

Exhibit D

Summary of Fees by Professional

For the Period October 1, 2024 through October 8, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Sakaguchi,Masato	Senior	Japan	10/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Bank reconciliation with payment tracker file of Quoine Vietnam for the week starting 30 Sep	0.60	415.00	249.00
Sakaguchi,Masato	Senior	Japan	10/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Bank reconciliation with payment tracker file of Quoine India for the week starting 30 Sep	0.70	415.00	290.50
Sakaguchi,Masato	Senior	Japan	10/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of the forwarding address for mail addressed to FTX Japan Holding	0.90	415.00	373.50
Sakaguchi,Masato	Senior	Japan	10/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Raising application of taking payment procedure about legal fee invoice for Quoine PTE	0.60	415.00	249.00
Mizutani,Rie	Manager	Japan	10/7/2024	Non US Tax	Investigate past journal entry between FTX Japan KK and India in order to submit a 3CBE for an Indian subsidiary. (Check the reason for the request from Fair consulting for the provision of the former FTX Japan KK corporation number.) - 1	0.90	551.00	495.90
Hammon,David Lane	Senior Manager	United States	10/7/2024	Non US Tax	Correspondences concerning outstanding information needed to finalize the FY21 financials for Innovata.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	10/7/2024	Non US Tax	Correspondences concerning next steps for filing for the CbCR notifications for the FTX Bahamas and BVI entities.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	10/7/2024	Non US Tax	Correspondences regarding status/next steps for finalizing all tasks relating to the share transfer of Quoine India.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	10/7/2024	Non US Tax	Correspondences concerning financial information of certain FTX foreign entities required to prepare the US quarterly tax estimates.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	10/7/2024	Non US Tax	Correspondences concerning compliance requirements needing to be addressed prior to liquidating the FTX foreign entities.	0.40	683.00	273.20
Ossanlou,Nina Shehzade	Manager	United States	10/7/2024	Non US Tax	Review of FS and Acc. Books for Vietnam for September	0.70	551.00	385.70
Ossanlou,Nina Shehzade	Manager	United States	10/7/2024	Non US Tax	Continue to work on the October SRP based on updates received from local EY teams	0.80	551.00	440.80
Ossanlou,Nina Shehzade	Manager	United States	10/7/2024	Non US Tax	Continue to work on next year budget and scope of work needed	0.70	551.00	385.70
MacLean,Corrie	Senior	United States	10/7/2024	Non US Tax	Communications to workstreams and local teams regarding governance, compliance tracking and PSM updates	2.90	415.00	1,203.50
Gorman,Doug	Manager	United States	10/7/2024	Technology	Weekly call to discuss latest digital tax asset updates for future projections EY Attendees: J. Berman, D. Gorman, B. Mistler to support Profit & Loss calculation of 2024+ crypto activity for FTX entity	2.40	551.00	1,322.40
Gorman,Doug	Manager	United States	10/7/2024	Technology	Requirement gathering for updates required to support Profit & Loss calculation of 2024+ crypto activity for FTX entity	1.60	551.00	881.60
Gabison,Salomé	Staff	United States	10/7/2024	US State and Local Tax	Prepare Georgia return for FTX entity in tax software.	1.90	236.00	448.40
Gabison,Salomé	Staff	United States	10/7/2024	US State and Local Tax	Prepare Colorado return for FTX entity in tax software.	0.90	236.00	212.40
Gabison,Salomé	Staff	United States	10/7/2024	US State and Local Tax	Prepare Montana return for FTX entity in tax software.	0.80	236.00	188.80
Gabison,Salomé	Staff	United States	10/7/2024	US State and Local Tax	Prepare North Carolina return for FTX entity in tax software.	0.50	236.00	118.00
Gabison,Salomé	Staff	United States	10/7/2024	US State and Local Tax	Prepare New York return for FTX entity in tax software.	1.00	236.00	236.00
Gabison,Salomé	Staff	United States	10/7/2024	US State and Local Tax	Prepare New York City return for FTX entity in tax software.	0.20	236.00	47.20
Gabison,Salomé	Staff	United States	10/7/2024	US State and Local Tax	Prepare Oregon return for FTX entity in tax software.	1.80	236.00	424.80
Gabison,Salomé	Staff	United States	10/7/2024	US State and Local Tax	Prepare Vermont return for FTX entity in tax software.	0.30	236.00	70.80
Gabison,Salomé	Staff	United States	10/7/2024	US State and Local Tax	Prepare California return for FTX entity in tax software.	0.50	236.00	118.00
Gabison,Salomé	Staff	United States	10/7/2024	US State and Local Tax	Prepare Washington, D.C. return for FTX entity in tax software.	0.80	236.00	188.80
Bieganski,Walter	Client Serving Contractor WB	United States	10/7/2024	US State and Local Tax	Leads touch base	0.10	200.00	20.00
Poloner,Seth	Managing Director	United States	10/7/2024	Information Reporting	Email re information reporting	0.10	814.00	81.40
Huang,Ricki	Senior	United States	10/7/2024	US Income Tax	Review electronic tax return information for e-file submission	2.00	415.00	830.00
Scott,James	Client Serving Contractor JS	United States	10/7/2024	US Income Tax	Review of US tax technical memo related to Plan implementation	0.40	600.00	240.00
Scott,James	Client Serving Contractor JS	United States	10/7/2024	Non US Tax	Review of local country compliance and liquidation matters-Seychelles, Bahamas	0.60	600.00	360.00
Berman,Jake	Senior Manager	United States	10/7/2024	US Income Tax	Digital tax asset allocation calculation for Q4 estimate calculation for 10/31/24	2.20	683.00	1,502.60
Berman,Jake	Senior Manager	United States	10/7/2024	US Income Tax	Continue review of 12/31/23 tax returns for various entities within FTX structure	0.50	683.00	341.50
Short,Victoria	Manager	United States	10/7/2024	Payroll Tax	Review mail correspondence from states and update master tracker	0.50	551.00	275.50
Bailey,Doug	Partner/Principal	United States	10/7/2024	US International Tax	Revisions to disputed claim reserves analysis	3.10	866.00	2,684.60
Bailey,Doug	Partner/Principal	United States	10/7/2024	US International Tax	Validate 10/31/24 tax year taxable income calculations	1.60	866.00	1,385.60
Braun,Avi	Staff	United States	10/7/2024	US International Tax	FTX International workpaper update	1.30	236.00	306.80
Chen,Zhu En	Staff	United States	10/7/2024	US International Tax	Update Q4 Estimates workpaper for FTX Trading entity	0.60	236.00	141.60
Cushner,Sam	Manager	United States	10/7/2024	US International Tax	Estimate Sub F / GILTI numbers for international entities	3.50	551.00	1,928.50

Exhibit D**Summary of Fees by Professional**

For the Period October 1, 2024 through October 8, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Davis,Christine	Manager	United States	10/7/2024	US Income Tax	Research, review and analyze law, regulations and guidance regarding business expense deductions for fine and penalties, and draft correspondence to Sub C team summarizing analysis	2.70	551.00	1,487.70
Dubroff,Andy	Managing Director	United States	10/7/2024	Tax Advisory	Review C. Davis (EY) open 'phantom income' factual questions to be addressed by Sullivan & Cromwell; analysis of impact on potential phantom income of depositors as creditors of the FTX liquidating trust--how and when did the depositor claims transition to being debt for US tax purposes	1.50	814.00	1,221.00
French,Jake	Manager	United States	10/7/2024	US International Tax	Review final population of reportable account population	3.70	551.00	2,038.70
Garcia,Casey	Senior	United States	10/7/2024	US International Tax	Analyze the final population of reportable accounts for the entity filings	3.20	415.00	1,328.00
Katelas,Andreas	Manager	United States	10/7/2024	US International Tax	Treatment of transfers to disputed claim reserve	1.70	551.00	936.70
Mensah,Josephine	Staff	United States	10/7/2024	US International Tax	Review workpapers prepared for Q4 Estimates	2.40	236.00	566.40
Mok,Wan Ling	Staff	United States	10/7/2024	US International Tax	Update TBs based on senior's comments	1.80	236.00	424.80
Pawa,Kunal	Senior Manager	United States	10/7/2024	US International Tax	Review the final population of reportable accounts across multiple sources.	3.40	683.00	2,322.20
Yang,Rachel Sim	Senior Manager	United States	10/7/2024	US International Tax	Q4 estimate wps review 2	3.00	683.00	2,049.00
Zhuo,Melody	Senior	United States	10/7/2024	US International Tax	FTX international tax compliance - quarterly estimates information review	3.90	415.00	1,618.50
Zhuo,Melody	Senior	United States	10/7/2024	US International Tax	FTX international tax compliance - quarterly estimates calculations analysis	2.90	415.00	1,203.50
Frapolly,Brody	Senior	United States	10/7/2024	Transfer Pricing	Meeting to discuss transition of tax compliance deliverables to the Global Tax Platform from One Source Methodology EY Attendees: C. Ancona, A. Richardson, B. Mistler, B. Frapolly, C. MacLean, D. Hammon, A. Karan, E. Hall, E. Zheng, G. Stefano, J. Allen, J. DeVincenzo, M. Asim, N. Ossanlou, P. Billings, R. Huang, Z. Haas	0.40	415.00	166.00
Hammon,David Lane	Senior Manager	United States	10/7/2024	Non US Tax	Meeting to discuss transition of tax compliance deliverables to the Global Tax Platform from One Source Methodology EY Attendees: C. Ancona, A. Richardson, B. Mistler, B. Frapolly, C. MacLean, D. Hammon, A. Karan, E. Hall, E. Zheng, G. Stefano, J. Allen, J. DeVincenzo, M. Asim, N. Ossanlou, P. Billings, R. Huang, Z. Haas	0.40	683.00	273.20
Mistler,Brian M	Senior Manager	United States	10/7/2024	US Income Tax	Meeting to discuss transition of tax compliance deliverables to the Global Tax Platform from One Source Methodology EY Attendees: C. Ancona, A. Richardson, B. Mistler, B. Frapolly, C. MacLean, D. Hammon, A. Karan, E. Hall, E. Zheng, G. Stefano, J. Allen, J. DeVincenzo, M. Asim, N. Ossanlou, P. Billings, R. Huang, Z. Haas	0.40	683.00	273.20
Di Stefano,Julia	Senior	United States	10/7/2024	Transfer Pricing	Meeting to discuss status of deliverables for FY23 and FY24 EY Attendees: D. Katsnelson, G. Stefano	0.40	415.00	166.00
Karan,Anna Suncheuri	Senior	United States	10/7/2024	Transfer Pricing	Meeting to discuss transition of tax compliance deliverables to the Global Tax Platform from One Source Methodology EY Attendees: C. Ancona, A. Richardson, B. Mistler, B. Frapolly, C. MacLean, D. Hammon, A. Karan, E. Hall, E. Zheng, G. Stefano, J. Allen, J. DeVincenzo, M. Asim, N. Ossanlou, P. Billings, R. Huang, Z. Haas	0.40	415.00	166.00
MacLean,Corrie	Senior	United States	10/7/2024	Non US Tax	Meeting to discuss transition of tax compliance deliverables to the Global Tax Platform from One Source Methodology EY Attendees: C. Ancona, A. Richardson, B. Mistler, B. Frapolly, C. MacLean, D. Hammon, A. Karan, E. Hall, E. Zheng, G. Stefano, J. Allen, J. DeVincenzo, M. Asim, N. Ossanlou, P. Billings, R. Huang, Z. Haas	0.40	415.00	166.00
Katsnelson,David	Senior Manager	United States	10/7/2024	Transfer Pricing	Meeting to discuss status of deliverables for FY23 and FY24 EY Attendees: D. Katsnelson, G. Stefano	0.40	683.00	273.20
Asim,Malik Umer	Senior	United States	10/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, A. Pfaff, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, E. Hall, J. Berman, J. Scott, M. Asim, M. Musano, M. Zhuo, M. Borts, M. Watkins, N. Ossanlou	0.20	415.00	83.00
Scott,James	Client Serving Contractor JS	United States	10/7/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, A. Pfaff, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, E. Hall, J. Berman, J. Scott, M. Asim, M. Musano, M. Zhuo, M. Borts, M. Watkins, N. Ossanlou	0.20	600.00	120.00

Exhibit D**Summary of Fees by Professional**

For the Period October 1, 2024 through October 8, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Musano,Matthew Albert	Senior Manager	United States	10/7/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, A. Pfaff, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, E. Hall, J. Berman, J. Scott, M. Asim, M. Musano, M. Zhuo, M. Borts, M. Watkins, N. Ossanlou	0.20	683.00	136.60
Berman,Jake	Senior Manager	United States	10/7/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, A. Pfaff, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, E. Hall, J. Berman, J. Scott, M. Asim, M. Musano, M. Zhuo, M. Borts, M. Watkins, N. Ossanlou	0.20	683.00	136.60
Richardson,Audrey Sarah	Manager	United States	10/7/2024	Information Reporting	Meeting to discuss transition of tax compliance deliverables to the Global Tax Platform from One Source Methodology EY Attendees: C. Ancona, A. Richardson, B. Mistler, B. Frapolly, C. MacLean, D. Hammon, A. Karan, E. Hall, E. Zheng, G. Stefano, J. Allen, J. DeVincenzo, M. Asim, N. Ossanlou, P. Billings, R. Huang, Z. Haas	0.40	551.00	220.40
Ancona,Christopher	Manager	United States	10/7/2024	Project Management Office Transition	Meeting to discuss transition of tax compliance deliverables to the Global Tax Platform from One Source Methodology EY Attendees: C. Ancona, A. Richardson, B. Mistler, B. Frapolly, C. MacLean, D. Hammon, A. Karan, E. Hall, E. Zheng, G. Stefano, J. Allen, J. DeVincenzo, M. Asim, N. Ossanlou, P. Billings, R. Huang, Z. Haas	0.40	551.00	220.40
Haas,Zach	Senior Manager	United States	10/7/2024	US Income Tax	Meeting to discuss transition of tax compliance deliverables to the Global Tax Platform from One Source Methodology EY Attendees: C. Ancona, A. Richardson, B. Mistler, B. Frapolly, C. MacLean, D. Hammon, A. Karan, E. Hall, E. Zheng, G. Stefano, J. Allen, J. DeVincenzo, M. Asim, N. Ossanlou, P. Billings, R. Huang, Z. Haas	0.40	683.00	273.20
Huang,Ricki	Senior	United States	10/7/2024	US Income Tax	Meeting to discuss transition of tax compliance deliverables to the Global Tax Platform from One Source Methodology EY Attendees: C. Ancona, A. Richardson, B. Mistler, B. Frapolly, C. MacLean, D. Hammon, A. Karan, E. Hall, E. Zheng, G. Stefano, J. Allen, J. DeVincenzo, M. Asim, N. Ossanlou, P. Billings, R. Huang, Z. Haas	0.40	415.00	166.00
Bost,Anne	Managing Director	United States	10/7/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, A. Pfaff, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, E. Hall, J. Berman, J. Scott, M. Asim, M. Musano, M. Zhuo, M. Borts, M. Watkins, N. Ossanlou	0.20	814.00	162.80
Ancona,Christopher	Manager	United States	10/7/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, A. Pfaff, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, E. Hall, J. Berman, J. Scott, M. Asim, M. Musano, M. Zhuo, M. Borts, M. Watkins, N. Ossanlou	0.20	551.00	110.20
Billings,Phoebe	Manager	United States	10/7/2024	Transfer Pricing	Meeting to discuss transition of tax compliance deliverables to the Global Tax Platform from One Source Methodology EY Attendees: C. Ancona, A. Richardson, B. Mistler, B. Frapolly, C. MacLean, D. Hammon, A. Karan, E. Hall, E. Zheng, G. Stefano, J. Allen, J. DeVincenzo, M. Asim, N. Ossanlou, P. Billings, R. Huang, Z. Haas	0.40	551.00	220.40
DeVincenzo,Jennie	Managing Director	United States	10/7/2024	Payroll Tax	Meeting to discuss transition of tax compliance deliverables to the Global Tax Platform from One Source Methodology EY Attendees: C. Ancona, A. Richardson, B. Mistler, B. Frapolly, C. MacLean, D. Hammon, A. Karan, E. Hall, E. Zheng, G. Stefano, J. Allen, J. DeVincenzo, M. Asim, N. Ossanlou, P. Billings, R. Huang, Z. Haas	0.40	814.00	325.60
Allen,Jeneffier Michelle	Staff	United States	10/7/2024	Non US Tax	Meeting to discuss transition of tax compliance deliverables to the Global Tax Platform from One Source Methodology EY Attendees: C. Ancona, A. Richardson, B. Mistler, B. Frapolly, C. MacLean, D. Hammon, A. Karan, E. Hall, E. Zheng, G. Stefano, J. Allen, J. DeVincenzo, M. Asim, N. Ossanlou, P. Billings, R. Huang, Z. Haas	0.40	236.00	94.40

Exhibit D**Summary of Fees by Professional**

For the Period October 1, 2024 through October 8, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ossanlou,Nina Shehzade	Manager	United States	10/7/2024	Non US Tax	Meeting to discuss transition of tax compliance deliverables to the Global Tax Platform from One Source Methodology EY Attendees: C. Ancona, A. Richardson, B. Mistler, B. Frapolly, C. MacLean, D. Hammon, A. Karan, E. Hall, E. Zheng, G. Stefano, J. Allen, J. DeVincenzo, M. Asim, N. Ossanlou, P. Billings, R. Huang, Z. Haas	0.40	551.00	220.40
Asim,Malik Umer	Senior	United States	10/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss transition of tax compliance deliverables to the Global Tax Platform from One Source Methodology EY Attendees: C. Ancona, A. Richardson, B. Mistler, B. Frapolly, C. MacLean, D. Hammon, A. Karan, E. Hall, E. Zheng, G. Stefano, J. Allen, J. DeVincenzo, M. Asim, N. Ossanlou, P. Billings, R. Huang, Z. Haas	0.40	415.00	166.00
McComber,Donna	National Partner/Principal	United States	10/7/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, A. Pfaff, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, E. Hall, J. Berman, J. Scott, M. Asim, M. Musano, M. Zhuo, M. Borts, M. Watkins, N. Ossanlou	0.20	1,040.00	208.00
Zheng,Eva	Manager	United States	10/7/2024	US State and Local Tax	Meeting to discuss transition of tax compliance deliverables to the Global Tax Platform from One Source Methodology EY Attendees: C. Ancona, A. Richardson, B. Mistler, B. Frapolly, C. MacLean, D. Hammon, A. Karan, E. Hall, E. Zheng, G. Stefano, J. Allen, J. DeVincenzo, M. Asim, N. Ossanlou, P. Billings, R. Huang, Z. Haas	0.40	551.00	220.40
Hall,Emily Melissa	Manager	United States	10/7/2024	US State and Local Tax	Meeting to discuss transition of tax compliance deliverables to the Global Tax Platform from One Source Methodology EY Attendees: C. Ancona, A. Richardson, B. Mistler, B. Frapolly, C. MacLean, D. Hammon, A. Karan, E. Hall, E. Zheng, G. Stefano, J. Allen, J. DeVincenzo, M. Asim, N. Ossanlou, P. Billings, R. Huang, Z. Haas	0.40	551.00	220.40
Hall,Emily Melissa	Manager	United States	10/7/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, A. Pfaff, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, E. Hall, J. Berman, J. Scott, M. Asim, M. Musano, M. Zhuo, M. Borts, M. Watkins, N. Ossanlou	0.20	551.00	110.20
Di Stefano,Julia	Senior	United States	10/7/2024	Transfer Pricing	Meeting to discuss transition of tax compliance deliverables to the Global Tax Platform from One Source Methodology EY Attendees: C. Ancona, A. Richardson, B. Mistler, B. Frapolly, C. MacLean, D. Hammon, A. Karan, E. Hall, E. Zheng, G. Stefano, J. Allen, J. DeVincenzo, M. Asim, N. Ossanlou, P. Billings, R. Huang, Z. Haas	0.40	415.00	166.00
Mistler,Brian M	Senior Manager	United States	10/7/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, A. Pfaff, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, E. Hall, J. Berman, J. Scott, M. Asim, M. Musano, M. Zhuo, M. Borts, M. Watkins, N. Ossanlou	0.20	683.00	136.60
Pfaff,Arthur	Senior Manager	United States	10/7/2024	US International Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, A. Pfaff, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, E. Hall, J. Berman, J. Scott, M. Asim, M. Musano, M. Zhuo, M. Borts, M. Watkins, N. Ossanlou	0.20	683.00	136.60
Hammon,David Lane	Senior Manager	United States	10/7/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, A. Pfaff, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, E. Hall, J. Berman, J. Scott, M. Asim, M. Musano, M. Zhuo, M. Borts, M. Watkins, N. Ossanlou	0.20	683.00	136.60

Exhibit D**Summary of Fees by Professional**

For the Period October 1, 2024 through October 8, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Katsnelson,David	Senior Manager	United States	10/7/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, A. Pfaff, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, E. Hall, J. Berman, J. Scott, M. Asim, M. Musano, M. Zhuo, M. Borts, M. Watkins, N. Ossanlou	0.20	683.00	136.60
Papachristodoulou,Elpida	Senior Manager	Cyprus	10/7/2024	Value Added Tax	Meeting to discuss the VAT obligations and risks of Innovatia, and information required to address such obligations EY Attendees: E. Papachristodoulou, E. Pastrikou, V. Themistou, M. Leon, S. Kyriakides, D. Hammon, O. Oyetunde, H. Bruno	0.80	683.00	546.40
Pastrikou,Eleni	Senior	Cyprus	10/7/2024	Value Added Tax	Meeting to discuss the VAT obligations and risks of Innovatia, and information required to address such obligations EY Attendees: E. Papachristodoulou, E. Pastrikou, V. Themistou, M. Leon, S. Kyriakides, D. Hammon, O. Oyetunde, H. Bruno	0.80	415.00	332.00
MacLean,Corrie	Senior	United States	10/7/2024	Non US Tax	Meeting to discuss and review deliverables fees for calendar year 2025. EY Attendees: N. Ossanlou, D. Hammon, C. MacLean	0.60	415.00	249.00
Ossanlou,Nina Shehrezade	Manager	United States	10/7/2024	Non US Tax	Meeting to discuss and review deliverables fees for calendar year 2025. EY Attendees: N. Ossanlou, D. Hammon, C. MacLean	0.60	551.00	330.60
Hammon,David Lane	Senior Manager	United States	10/7/2024	Non US Tax	Meeting to discuss and review deliverables fees for calendar year 2025. EY Attendees: N. Ossanlou, D. Hammon, C. MacLean	0.60	683.00	409.80
Themistou,Victoria	Senior	Cyprus	10/7/2024	Value Added Tax	Meeting to discuss the VAT obligations and risks of Innovatia, and information required to address such obligations EY Attendees: E. Papachristodoulou, E. Pastrikou, V. Themistou, M. Leon, S. Kyriakides, D. Hammon, O. Oyetunde, H. Bruno	0.80	415.00	332.00
Oyetunde,Oyebode	Manager	United States	10/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the VAT obligations and risks of Innovatia, and information required to address such obligations EY Attendees: E. Papachristodoulou, E. Pastrikou, V. Themistou, M. Leon, S. Kyriakides, D. Hammon, O. Oyetunde, H. Bruno	0.80	551.00	440.80
Bruno,Hannah	Staff	United States	10/7/2024	Value Added Tax	Meeting to discuss the VAT obligations and risks of Innovatia, and information required to address such obligations EY Attendees: E. Papachristodoulou, E. Pastrikou, V. Themistou, M. Leon, S. Kyriakides, D. Hammon, O. Oyetunde, H. Bruno	0.80	236.00	188.80
Hammon,David Lane	Senior Manager	United States	10/7/2024	Non US Tax	Meeting to discuss the VAT obligations and risks of Innovatia, and information required to address such obligations EY Attendees: E. Papachristodoulou, E. Pastrikou, V. Themistou, M. Leon, S. Kyriakides, D. Hammon, O. Oyetunde, H. Bruno	0.80	683.00	546.40
Gil Diez de Leon,Marta	Senior Manager	United States	10/7/2024	Value Added Tax	Meeting to discuss the VAT obligations and risks of Innovatia, and information required to address such obligations EY Attendees: E. Papachristodoulou, E. Pastrikou, V. Themistou, M. Leon, S. Kyriakides, D. Hammon, O. Oyetunde, H. Bruno	0.80	683.00	546.40
Kyriakides,Stavros	Senior Manager	Cyprus	10/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the VAT obligations and risks of Innovatia, and information required to address such obligations EY Attendees: E. Papachristodoulou, E. Pastrikou, V. Themistou, M. Leon, S. Kyriakides, D. Hammon, O. Oyetunde, H. Bruno	0.80	683.00	546.40
Ossanlou,Nina Shehrezade	Manager	United States	10/7/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, A. Pfaff, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, E. Hall, J. Berman, J. Scott, M. Asim, M. Musano, M. Zhuo, M. Borts, M. Watkins, N. Ossanlou	0.20	551.00	110.20
Poloner,Seth	Managing Director	United States	10/7/2024	Information Reporting	Meeting to discuss information reporting upon distribution. EY Attendees: S. Poloner, T. Ferris Other Attendees: H. Ledonne (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), A. Liguori (Alvarez & Marsal), N. McBee (Alvarez & Marsal)	0.50	814.00	407.00
Watkins,Michael	Managing Director	United States	10/7/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, A. Pfaff, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, E. Hall, J. Berman, J. Scott, M. Asim, M. Musano, M. Zhuo, M. Borts, M. Watkins, N. Ossanlou	0.20	814.00	162.80

Exhibit D

Summary of Fees by Professional

For the Period October 1, 2024 through October 8, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Zhuo,Melody	Senior	United States	10/7/2024	US International Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, A. Pfaff, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, E. Hall, J. Berman, J. Scott, M. Asim, M. Musano, M. Zhuo, M. Borts, M. Watkins, N. Ossanlou	0.20	415.00	83.00
Borts,Michael	Managing Director	United States	10/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, A. Pfaff, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, E. Hall, J. Berman, J. Scott, M. Asim, M. Musano, M. Zhuo, M. Borts, M. Watkins, N. Ossanlou	0.20	814.00	162.80
Ferris,Tara	Partner/Principal	United States	10/7/2024	Information Reporting	Meeting to discuss information reporting upon distribution. EY Attendees: S. Poloner, T. Ferris Other Attendees: H. Ledonne (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), A. Liguori (Alvarez & Marsal), N. McBee (Alvarez & Marsal)	0.50	866.00	433.00
Scott,James	Client Serving Contractor JS	United States	10/7/2024	US Income Tax	Meeting to discuss the transfer pricing compliance obligations needing to be addressed prior to liquidating the FTX foreign entities. EY Attendees: D. Hammon, G. Stefano, A. Bost, J. Scott, M. Watkins	0.40	600.00	240.00
Watkins,Michael	Managing Director	United States	10/7/2024	Non US Tax	Meeting to discuss the transfer pricing compliance obligations needing to be addressed prior to liquidating the FTX foreign entities. EY Attendees: D. Hammon, G. Stefano, A. Bost, J. Scott, M. Watkins	0.40	814.00	325.60
Bost,Anne	Managing Director	United States	10/7/2024	Transfer Pricing	Meeting to discuss the transfer pricing compliance obligations needing to be addressed prior to liquidating the FTX foreign entities. EY Attendees: D. Hammon, G. Stefano, A. Bost, J. Scott, M. Watkins	0.40	814.00	325.60
Hammon,David Lane	Senior Manager	United States	10/7/2024	Non US Tax	Meeting to discuss the transfer pricing compliance obligations needing to be addressed prior to liquidating the FTX foreign entities. EY Attendees: D. Hammon, G. Stefano, A. Bost, J. Scott, M. Watkins	0.40	683.00	273.20
Di Stefano,Julia	Senior	United States	10/7/2024	Transfer Pricing	Meeting to discuss the transfer pricing compliance obligations needing to be addressed prior to liquidating the FTX foreign entities. EY Attendees: D. Hammon, G. Stefano, A. Bost, J. Scott, M. Watkins	0.40	415.00	166.00
Neziroski,David	Consultant	United States	10/8/2024	Fee/Employment Applications	Call with C. Ancona and D. Neziroski (EY) to catch-up with open items	0.50	445.00	222.50
Ancona,Christopher	Manager	United States	10/8/2024	Fee/Employment Applications	Call with C. Ancona and D. Neziroski (EY) to catch-up with open items	0.50	551.00	275.50
Neziroski,David	Consultant	United States	10/8/2024	Fee/Employment Applications	Call with G. Williams (LRC) on the CNO	0.20	445.00	89.00
Neziroski,David	Consultant	United States	10/8/2024	Fee/Employment Applications	Make additional changes to the May application prior to sending to S&C for review	3.70	445.00	1,646.50
Kyriakides,Stavros	Senior Manager	Cyprus	10/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Review A&M updated responses on Turicum 2021 Bank statement movement for Innovatia Ltd and preparing follow up questions. Also going through Eurobank 2021 Bank statement movement and preparing questions for A&M to address	2.90	683.00	1,980.70
Michael,Yiannis	Senior	Cyprus	10/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Review A&M updated responses on Turicum 2021 Bank statement movement for Innovatia Ltd and preparing follow up questions. Also going through Eurobank 2021 Bank statement movement and preparing questions for A&M to address	3.40	415.00	1,411.00
Socratous,Christoforos	Partner/Principal	Cyprus	10/8/2024	ACR Bookkeeping/ACR Statutory Reporting	High level review of new bank analysis received (Eurobank statements) and additional follow up questions for A&M to address regarding Innovatia Ltd for the year 2021.	1.40	866.00	1,212.40
Oyetunde,Oyebode	Manager	United States	10/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of all pending deliverables for bookkeeping services for all countries in scope to be completed by December 2024.	2.00	551.00	1,102.00
Bost,Anne	Managing Director	United States	10/8/2024	Transfer Pricing	Review CbCR for Cayman	1.10	814.00	895.40
Di Stefano,Julia	Senior	United States	10/8/2024	Transfer Pricing	Review deliverables schedule	1.10	415.00	456.50
Ancona,Christopher	Manager	United States	10/8/2024	Project Management Office Transition	Follow ups with tax workstreams related to open items on tax technical matter	1.10	551.00	606.10
Ancona,Christopher	Manager	United States	10/8/2024	Project Management Office Transition	Edits to 2025 deliverables tracker to create tax compliance filing inventory	2.10	551.00	1,157.10
Ancona,Christopher	Manager	United States	10/8/2024	Project Management Office Transition	Edit to open items in the Project Management Office workstream tracker	0.40	551.00	220.40
Ancona,Christopher	Manager	United States	10/8/2024	Project Management Office Transition	Follow ups with tax workstreams regarding questions raised by FTX leadership after call	1.60	551.00	881.60
Leston,Juan	Partner/Principal	Switzerland/Lichtenstein	10/8/2024	Information Reporting	Review of the 2nd version of the file prepared by V.Bouza (EY) that regroups the scope validation for ACR Switzerland for FY24 and FY25 as requested by central team.	0.50	866.00	433.00

Exhibit D**Summary of Fees by Professional**

For the Period October 1, 2024 through October 8, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bouza,Victor	Manager	Switzerland/Lichtenstein	10/8/2024	Information Reporting	Prepare of the second version of the file after review from J.Leston (EY) that regroups the scope validation for ACR Switzerland for FY24 and FY25 as requested by central team "FY24 Scope and Fee renewal"	1.40	551.00	771.40
Suzuki,Jason	Senior Manager	Japan	10/8/2024	Non US Tax	Email correspondence with M.Cilia regarding updates on termination of Fair Consulting	0.20	683.00	136.60
Tokuda,Keisuke	Senior	Japan	10/8/2024	Transfer Pricing	Prepare of country-by-country reporting items for specific multinational corporate groups - 1	1.00	415.00	415.00
Suzuki,Jason	Senior Manager	Japan	10/8/2024	Non US Tax	Quoine PTE - Weekly Check-in Call with Sullivan & Cromwell EY Attendees: J. Suzuki Other Attendees: B. Spitz (Quoine Japan), J. Masters (PTE), S. Li (Alvarez & Marsal), D. Johnston (Alvarez & Marsal), H. Chambers (Alvarez & Marsal), E. Simpson (sullcrom), F. Ferdinandi (Sullivan and Cromwell),	0.40	683.00	273.20
Suzuki,Jason	Senior Manager	Japan	10/8/2024	Non US Tax	Quoine PTE all hands weekly meeting on 8 Oct EY Attendees: J. Suzuki, M. Sakaguchi Other Attendees: B. Spitz (Quoine Japan), J. Masters (PTE), J. Gunn (PTE), R. Kita (PTE), K. Le (PTE), K. Do (PTE), H. Nguyen (PTE), F. Baez (PTE), U. Nguyen (FTX Japan),	0.50	683.00	341.50
Sakaguchi,Masato	Senior	Japan	10/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Review invoices of Quoine PTE and Quoine Vietnam for starting Oct 7 week for payment request approval from FTX CFO	0.70	415.00	290.50
Sakaguchi,Masato	Senior	Japan	10/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Email communications to FTX CFO for payment request approval about invoices of Quoine PTE and Quoine Vietnam for starting Oct 7 week	0.60	415.00	249.00
Ashihara,Kae	Staff	Japan	10/8/2024	Non US Tax	Prepare of country-by-country reporting items for specific multinational corporate groups - 1	2.00	236.00	472.00
Mizutani,Rie	Manager	Japan	10/8/2024	Non US Tax	Prepare of tax residency certificate application to Kanda tax office for FTX Japan Holdings KK - 3	1.10	551.00	606.10
Mizutani,Rie	Manager	Japan	10/8/2024	Non US Tax	Prepare to explain FTXJapan KK's income taxes and consumption taxes for FY22 and FY23 to the new parent company and tax authorities - 3	2.10	551.00	1,157.10
Hammon,David Lane	Senior Manager	United States	10/8/2024	Non US Tax	Prepare for call with FTX CFO and CAO	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	10/8/2024	Non US Tax	Review of updated tax memos prepared by ACM regarding the FTX Seychelles entities.	0.20	683.00	136.60
Hammon,David Lane	Senior Manager	United States	10/8/2024	Non US Tax	Correspondences regarding additional clarifications required to finalize the FY21 financials for Innovatia.	0.20	683.00	136.60
Hammon,David Lane	Senior Manager	United States	10/8/2024	Non US Tax	Correspondences regarding status of tasks required to execute the share transfer for Quoine India.	0.20	683.00	136.60
Hammon,David Lane	Senior Manager	United States	10/8/2024	Non US Tax	Correspondences concerning transfer pricing compliance needing to be addressed prior to liquidating the FTX foreign entities.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	10/8/2024	Non US Tax	Correspondences regarding financial information of certain FTX foreign entities required to prepare the US quarterly tax estimates.	0.30	683.00	204.90
Balassiano,Sarah	Staff	United States	10/8/2024	Non US Tax	Draft the templates for the Transfer Pricing rollover scope validation tracker and sent out to local teams.	1.00	236.00	236.00
Ossanlou,Nina Shehrezade	Manager	United States	10/8/2024	Non US Tax	Coordinating the draft profits tax return for HK to be shared for review as well as trying to address clients queries in regards to the CbCR portal in Bahamas	1.10	551.00	606.10
Ossanlou,Nina Shehrezade	Manager	United States	10/8/2024	Non US Tax	Work on October SRP	0.60	551.00	330.60
Ossanlou,Nina Shehrezade	Manager	United States	10/8/2024	Non US Tax	Finalize communication to be sent out to all local EY teams which have transfer pricing scope coming up in the next fiscal year to receive their scopes and fees	0.70	551.00	385.70
Chang-Waye,Amanda	Manager	Seychelles	10/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Preparation - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugassee (ACM)	0.50	551.00	275.50
Dugasse,Annie	Manager	Seychelles	10/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Preparation - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugassee (ACM)	0.50	551.00	275.50
Faerber,Anna	Senior Manager	Seychelles	10/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Preparation - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugassee (ACM)	0.50	683.00	341.50
Bastienne,Oliver	Partner/Principal	Seychelles	10/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Preparation - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugassee (ACM)	0.50	866.00	433.00
Dugasse, Tara	Senior	Seychelles	10/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Preparation - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugassee (ACM)	0.50	415.00	207.50
Houareau,Tina	Senior	Seychelles	10/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Preparation - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugassee (ACM)	0.50	415.00	207.50
Houareau,Tina	Senior	Seychelles	10/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Amendments made to the memos	1.90	415.00	788.50

Exhibit D

Summary of Fees by Professional

For the Period October 1, 2024 through October 8, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
MacLean,Corrie	Senior	United States	10/8/2024	Non US Tax	Update Global Tax Platform workflow data repository for updated statutory due dates, deliverable additions and removals from scope	3.60	415.00	1,494.00
Gorman,Doug	Manager	United States	10/8/2024	Technology	Plan development for SQL code updates to support Profit & Loss calculation of 2024+ crypto activity for FTX entity	2.40	551.00	1,322.40
Gorman,Doug	Manager	United States	10/8/2024	Technology	Update SQL code for new requirements to support Profit & Loss calculation of 2024+ crypto activity for FTX entity	1.60	551.00	881.60
Poloner,Seth	Managing Director	United States	10/8/2024	Information Reporting	Comment on cover letter and reporting chart	0.90	814.00	732.60
Feliciano,Christopher	Staff	United States	10/8/2024	US Income Tax	Preparing 10.31.2023 Tax return and printing out returns for BHI and DTI. And updating entities schedules accordingly	3.90	236.00	920.40
Feliciano,Christopher	Staff	United States	10/8/2024	US Income Tax	Continued work for both entities for their paper returns for 10/31	2.10	236.00	495.60
Huang,Ricki	Senior	United States	10/8/2024	US Income Tax	Gather signatures to file return	2.00	415.00	830.00
Berman,Jake	Senior Manager	United States	10/8/2024	US Income Tax	Review of bankruptcy allocation file for Q4 estimate calculations	0.70	683.00	478.10
Shea JR,Thomas M	Partner/Principal	United States	10/8/2024	US Income Tax	Initial review of Federal Taxable income estimates and internal written correspondence with comments on calculations and specific tax technical matters	1.30	866.00	1,125.80
Bailey,Doug	Partner/Principal	United States	10/8/2024	US International Tax	Additional research and revisions associated with disputed claims reserve	2.80	866.00	2,424.80
Chen,Zhu En	Staff	United States	10/8/2024	US International Tax	Prepare Q4 Income Estimates workpaper for FTX Quoine entity	1.10	236.00	259.60
Chen,Zhu En	Staff	United States	10/8/2024	US International Tax	Review Q4 Income workpaper for FTX entities	1.50	236.00	354.00
Cushner,Sam	Manager	United States	10/8/2024	US International Tax	Continue estimate Sub F / GILTI numbers for international entities	0.90	551.00	495.90
Cushner,Sam	Manager	United States	10/8/2024	US International Tax	Estimate Sub F / GILTI calculations for international entities	1.50	551.00	826.50
Dubroff,Andy	Managing Director	United States	10/8/2024	Tax Advisory	Analyze of FTX liquidating trust's supplemental remission fund implications for FTX; discussion of relation-back principles w/JBlank (EY)	1.50	814.00	1,221.00
French,Jake	Manager	United States	10/8/2024	US International Tax	Review individual filing record retention document	3.90	551.00	2,148.90
French,Jake	Manager	United States	10/8/2024	US International Tax	Analyze listing of entities with reportable accounts	3.60	551.00	1,983.60
Garcia,Casey	Senior	United States	10/8/2024	US International Tax	Analyze the final population of reportable accounts for the individual filings.	3.40	415.00	1,411.00
Mensah,Josephine	Staff	United States	10/8/2024	US International Tax	Continue reviewing q4 estimates workpapers	2.60	236.00	613.60
Pawa,Kunal	Senior Manager	United States	10/8/2024	US International Tax	Review the final population of reportable accounts for the entity filings.	3.10	683.00	2,117.30
Yang,Rachel Sim	Senior Manager	United States	10/8/2024	US International Tax	Q4 estimate workpaper updates for wp group 1&2	3.00	683.00	2,049.00
Yang,Rachel Sim	Senior Manager	United States	10/8/2024	US International Tax	Q4 estimate wp review 3	3.00	683.00	2,049.00
Yang,Rachel Sim	Senior Manager	United States	10/8/2024	US International Tax	Q4 estimate wps review 4	2.00	683.00	1,366.00
Zhuo,Melody	Senior	United States	10/8/2024	US International Tax	FTX international tax compliance - quarterly estimates technical issue analysis	3.90	415.00	1,618.50
Zhuo,Melody	Senior	United States	10/8/2024	US International Tax	FTX international tax compliance - quarterly estimates calculation review	3.60	415.00	1,494.00
Berman,Jake	Senior Manager	United States	10/8/2024	US Income Tax	Meeting to discuss tax technical matters regarding disputed claims EY Attendees: C. Ancona, A. Pfaff, B. Mistler, C. Massengill, D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Zhuo, T. Shea	0.50	683.00	341.50
Bailey,Doug	Partner/Principal	United States	10/8/2024	Tax Advisory	Meeting to discuss tax technical matters regarding disputed claims EY Attendees: C. Ancona, A. Pfaff, B. Mistler, C. Massengill, D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Zhuo, T. Shea	0.50	866.00	433.00
Lovelace,Lauren	Partner/Principal	United States	10/8/2024	US International Tax	Meeting to discuss tax technical matters regarding disputed claims EY Attendees: C. Ancona, A. Pfaff, B. Mistler, C. Massengill, D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Zhuo, T. Shea	0.50	866.00	433.00
Scott,James	Client Serving Contractor JS	United States	10/8/2024	US Income Tax	Meeting to discuss tax technical matters regarding disputed claims EY Attendees: C. Ancona, A. Pfaff, B. Mistler, C. Massengill, D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Zhuo, T. Shea	0.50	600.00	300.00
Massengill,Clint	Managing Director	United States	10/8/2024	US Income Tax	Meeting to discuss tax technical matters regarding disputed claims EY Attendees: C. Ancona, A. Pfaff, B. Mistler, C. Massengill, D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Zhuo, T. Shea	0.50	814.00	407.00
Ancona,Christopher	Manager	United States	10/8/2024	Project Management Office Transition	Meeting to discuss tax technical matters regarding disputed claims EY Attendees: C. Ancona, A. Pfaff, B. Mistler, C. Massengill, D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Zhuo, T. Shea	0.50	551.00	275.50
Scott,James	Client Serving Contractor JS	United States	10/8/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items EY Attendees: C. Ancona, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Lowery Other Attendees: K. Schultea (FTX), M. Cilia (FTX), R. Hoskins (RLKS),	0.60	600.00	360.00
Mistler,Brian M	Senior Manager	United States	10/8/2024	US Income Tax	Meeting to discuss tax technical matters regarding disputed claims EY Attendees: C. Ancona, A. Pfaff, B. Mistler, C. Massengill, D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Zhuo, T. Shea	0.50	683.00	341.50
Pfaff,Arthur	Senior Manager	United States	10/8/2024	US International Tax	Meeting to discuss tax technical matters regarding disputed claims EY Attendees: C. Ancona, A. Pfaff, B. Mistler, C. Massengill, D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Zhuo, T. Shea	0.50	683.00	341.50

Exhibit D

Summary of Fees by Professional

For the Period October 1, 2024 through October 8, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Zhuo,Melody	Senior	United States	10/8/2024	US International Tax	Meeting to discuss tax technical matters regarding disputed claims EY Attendees: C. Ancona, A. Pfaff, B. Mistler, C. Massengill, D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Zhuo, T. Shea	0.50	415.00	207.50
Ancona,Christopher	Manager	United States	10/8/2024	Fee/Employment Applications	Meeting to discuss open items related to the fee application EY Attendees: C. Ancona, D. Neziroski	0.50	551.00	275.50
Neziroski,David	Consultant	United States	10/8/2024	Fee/Employment Applications	Meeting to discuss open items related to the fee application EY Attendees: C. Ancona, D. Neziroski	0.50	445.00	222.50
Berman,Jake	Senior Manager	United States	10/8/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items EY Attendees: C. Ancona, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Lowery Other Attendees: K. Schultea (FTX), M. Cilia (FTX), R. Hoskins (RLKS)	0.60	683.00	409.80
Lowery,Kristie L	National Partner/Principal	United States	10/8/2024	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items EY Attendees: C. Ancona, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Lowery Other Attendees: K. Schultea (FTX), M. Cilia (FTX), R. Hoskins (RLKS)	0.60	1,040.00	624.00
Hammon,David Lane	Senior Manager	United States	10/8/2024	Non US Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items EY Attendees: C. Ancona, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Lowery Other Attendees: K. Schultea (FTX), M. Cilia (FTX), R. Hoskins (RLKS)	0.60	683.00	409.80
Shea JR,Thomas M	Partner/Principal	United States	10/8/2024	US Income Tax	Meeting to discuss tax technical matters regarding disputed claims EY Attendees: C. Ancona, A. Pfaff, B. Mistler, C. Massengill, D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Zhuo, T. Shea	0.50	866.00	433.00
Shea JR,Thomas M	Partner/Principal	United States	10/8/2024	US Income Tax	Federal tax discussion around tax returns due 10/15 and estimate calculations EY Attendees: J. Berman, R. Huang, B. Mistler, T. Shea	1.10	866.00	952.60
Mistler,Brian M	Senior Manager	United States	10/8/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items EY Attendees: C. Ancona, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Lowery Other Attendees: K. Schultea (FTX), M. Cilia (FTX), R. Hoskins (RLKS)	0.60	683.00	409.80
Ancona,Christopher	Manager	United States	10/8/2024	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and action items EY Attendees: C. Ancona, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Lowery Other Attendees: K. Schultea (FTX), M. Cilia (FTX), R. Hoskins (RLKS)	0.60	551.00	330.60
Mistler,Brian M	Senior Manager	United States	10/8/2024	US Income Tax	Federal tax discussion around tax returns due 10/15 and estimate calculations EY Attendees: J. Berman, R. Huang, B. Mistler, T. Shea	1.10	683.00	751.30
Huang,Ricki	Senior	United States	10/8/2024	US Income Tax	Federal tax discussion around tax returns due 10/15 and estimate calculations EY Attendees: J. Berman, R. Huang, B. Mistler, T. Shea	1.10	415.00	456.50
Ossanlou,Nina Shehzade	Manager	United States	10/8/2024	Non US Tax	10/8/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou, S. Balassiano Other Attendees: A. Faerber (ACM), O. Bastienne (ACM), A. Chang-Waye (ACM), T. Houareau (ACM), T. Dugassee (ACM)	0.20	551.00	110.20
Balassiano,Sarah	Staff	United States	10/8/2024	Non US Tax	10/8/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou, S. Balassiano Other Attendees: A. Faerber (ACM), O. Bastienne (ACM), A. Chang-Waye (ACM), T. Houareau (ACM), T. Dugassee (ACM)	0.20	236.00	47.20
Sakaguchi,Masato	Senior	Japan	10/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Quoine PTE all hands weekly meeting on 8 Oct EY Attendees: J. Suzuki, M. Sakaguchi Other Attendees: B. Spitz (Quoine Japan), J. Masters (PTE), J. Gunn (PTE), R. Kita (PTE), K. Le (PTE), K. Do (PTE), H. Nguyen (PTE), F. Baez (PTE), U. Nguyen (FTX Japan),	0.50	415.00	207.50
Berman,Jake	Senior Manager	United States	10/8/2024	US Income Tax	Federal tax discussion around tax returns due 10/15 and estimate calculations EY Attendees: J. Berman, R. Huang, B. Mistler, T. Shea	1.10	683.00	751.30
Ossanlou,Nina Shehzade	Manager	United States	10/8/2024	Non US Tax	10/8/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou, S. Balassiano	0.40	551.00	220.40
Balassiano,Sarah	Staff	United States	10/8/2024	Non US Tax	10/8/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou, S. Balassiano	0.40	236.00	94.40

Exhibit D**Summary of Fees by Professional**

For the Period October 1, 2024 through October 8, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
MacLean,Corrie	Senior	United States	10/8/2024	Non US Tax	10/8/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou, S. Balassiano Other Attendees: A. Faerber (ACM), O. Bastienne (ACM), A. Chang-Waye (ACM), T. Houareau (ACM), T. Dugasse (ACM).	0.20	415.00	83.00
Hammon,David Lane	Senior Manager	United States	10/8/2024	Non US Tax	10/8/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou, S. Balassiano	0.40	683.00	273.20
Watkins,Michael	Managing Director	United States	10/8/2024	Non US Tax	10/8/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou, S. Balassiano	0.40	814.00	325.60
MacLean,Corrie	Senior	United States	10/8/2024	Non US Tax	10/8/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou, S. Balassiano	0.40	415.00	166.00
Scott,James	Client Serving Contractor JS	United States	10/8/2024	US Income Tax	10/8/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou, S. Balassiano Other Attendees: A. Faerber (ACM), O. Bastienne (ACM), A. Chang-Waye (ACM), T. Houareau (ACM), T. Dugasse (ACM).	0.20	600.00	120.00
Hammon,David Lane	Senior Manager	United States	10/8/2024	Non US Tax	10/8/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou, S. Balassiano Other Attendees: A. Faerber (ACM), O. Bastienne (ACM), A. Chang-Waye (ACM), T. Houareau (ACM), T. Dugasse (ACM).	0.20	683.00	136.60
Dugasse,Annie	Manager	Seychelles	10/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting – Seychelles Weekly Touchpoint with EY and ACM Team 01st October 2024 – Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM), EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, J. Scott	0.20	551.00	110.20
Faerber,Anna	Senior Manager	Seychelles	10/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting – Seychelles Weekly Touchpoint with EY and ACM Team 01st October 2024 – Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM), EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, J. Scott	0.20	683.00	136.60
Chang-Waye,Amanda	Manager	Seychelles	10/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting – Seychelles Weekly Touchpoint with EY and ACM Team 01st October 2024 – Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM), EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, J. Scott	0.20	551.00	110.20
Bastienne,Oliver	Partner/Principal	Seychelles	10/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting – Seychelles Weekly Touchpoint with EY and ACM Team 01st October 2024 – Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM), EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, J. Scott	0.20	866.00	173.20
Dugasse, Tara	Senior	Seychelles	10/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting – Seychelles Weekly Touchpoint with EY and ACM Team 01st October 2024 – Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM), EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, J. Scott	0.20	415.00	83.00
Houareau,Tina	Senior	Seychelles	10/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting – Seychelles Weekly Touchpoint with EY and ACM Team 01st October 2024 – Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM), EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, J. Scott	0.20	415.00	83.00
							595.70	\$ 312,459.90